# DIRECTORY OF STATE INTERNAL AUDIT ORGANIZATIONS

GUIDE TO PROGRAMS, STAFFING, FUNDING, & ANNUAL PLANS

2000



Office of State Audits & Evaluations

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This report is also available on our website. www.dof.ca.gov/fisa/osae/osaehome.htm

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Revised November 2000

# Introduction

# Background

In 1981, to coordinate the audit activities of the State, the Legislature enacted Sections 10534 and 12430 of the Government Code (Section 10534 was subsequently renumbered by Chapter 12, Statutes of 1993, to Government Code Section 8546.4). These sections require the Department of Finance to coordinate and provide technical assistance to the internal audit units. In 1983, the Legislature enacted Government Code Sections 1236 and 10529 (this section was also renumbered by Chapter 12, Statutes of 1993, to Government Code Section 8546.5), requiring all State agencies that have their own internal auditors, or that conduct internal audits, to comply with the "Standards for the Professional Practice of Internal Auditing" as published by the Institute of Internal Auditors, Inc. In addition, Chapter 630 (AB 2395, Konnyu), known as the Financial Integrity and State Managers' Accountability Act of 1983, enacted Sections 13400 through 13407 of the Government Code, requiring the heads of State agencies to report on the adequacy of internal control systems.

To meet its responsibility to coordinate the state's internal audit functions, the Department of Finance provides internal audit units with guidelines and technical assistance, as well as an independent quality assurance review of the work and management of those units. The guidelines and technical assistance provide support to the internal audit units in performing reviews of their departments' controls and transactions regarding revenues, expenditures, and fixed assets, culminating in the annual reporting of the results of their operations. The quality assurance reviews, performed on a three-year cycle, assess the internal audit units' compliance with the Standards for the Professional Practice of Internal Auditing. These standards relate to independence, professional proficiency, scope and performance of work, and management of the internal audit units.

Internal auditors continue to be an integral part of the State's basic internal control structure to prevent and/or detect the misuse of public funds and other assets. Internal audit units provide their management with reliable and independent appraisals of the internal controls and fiscal compliance requirements.

# Directory Scope and Methodology

The Office of State Audits and Evaluations' Directory of Internal Audit Organizations (Directory) was first compiled in 1981 and updated annually. The Directory summarizes the State agencies' internal audit activities, and provides interested parties with specific internal audit unit information and structure. The Directory is a compilation of information provided by the internal audit units and has not been independently verified. This latest revision is based on the internal audit unit responses to our State Audit Organization Questionnaire for the fiscal year ended June 30, 2000.

# Summary of Statistical Information

As of June 30, 2000, the State of California has 37 chartered internal audit units with a combined annual operating budget of approximately \$30.4 million. The staffing of the internal audit units consists of 417.5 authorized positions including 37 unit chiefs, 360.5 professional staff, and 20 support staff. Vacancies include 2 unit chiefs, 49 professional staff, and 2 support staff positions.

#### **Chief Classifications**

The 37 authorized internal audit unit chief positions include 6 CEAs, 5 Supervising Management Auditors, 17 Senior Management Auditors, and 9 Staff Management Auditors.

#### Staff Classification and Professional Certification

Of the 397.5 authorized unit chief and professional staff positions, 346.5 are filled and:

- 231 (67 percent) of the professional staff are in the Management Auditor classifications
- 307 (89 percent) have at least a four-year college degree
- 63 (18 percent) are Certified Public Accountants.
- 36 (10 percent) are Certified Internal Auditors
- 47 (14 percent) are Certified Government Financial Managers
- 44 (13 percent) hold other professional certifications.

#### **Audit Committees**

14 internal audit units report to audit committees.

#### **Costs and Resources**

The approximate total costs and resources of the internal audit units consist of:

| Costs (\$millions): |               | Resources (\$millions): |               |
|---------------------|---------------|-------------------------|---------------|
| Personal Services   | \$24.9        | Special Funds           | \$17.0        |
| Travel              | 1.0           | General Funds           | 8.6           |
| Training            | .3            | Federal Funds           | 3.2           |
| Consultants         | 2.1           | Reimbursements          | <u>1.6</u>    |
| Other               | 2.1           | Total Resources         | <u>\$30.4</u> |
| Total Costs         | <u>\$30.4</u> |                         |               |

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# LEGISLATIVE, JUDICIAL, EXECUTIVE

# SECRETARY FOR BUSINESS,

# TRANSPORTATION and HOUSING

**ORGANIZATION CODE: 0520** 

# **ORGANIZATION**

# **OFFICE OF INTERNAL AUDITS**

UNIT CHIEF: Michael Tritz, CEA, Chief

ADDRESS: 980 Ninth Street, Suite 2450

Sacramento, CA 95814

TELEPHONE: (916) 323-5400 FAX: (916) 323-5440

E-MAIL: mtritz@bth.ca.gov

REPORTS TO: Principal Fiscal Officer

CHARTER: Yes

AUDIT COMMITTEE: No

#### **MISSION STATEMENT**

The Agency's Internal Audit Office performs the following functions: Conducts and supervises independent and objective audits, investigations, and evaluations relating to Agency programs, and:

- Promotes economy, effectiveness, and efficiency within the Agency
- Prevents and detects fraud, waste, and abuse in Agency programs and operations
- Reviews and makes recommendations regarding existing and proposed legislation and regulations relating to Agency programs and operations
- Keeps the Agency Secretary and the Department directors fully and currently informed of problems in Agency programs and operations

# ANNUAL PLAN

Management Directed Risk Assessment Special Request

Mandated Audits: SAM 20010, 20013, & 20014

#### AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards

# STAFF EDUCATION AND CERTIFICATION

|                                |          | Educatio | n     |     | Certifi | cation |       |
|--------------------------------|----------|----------|-------|-----|---------|--------|-------|
| Classification                 | Bachelor | Masters  | Other | CPA | CIA     | CGFM   | Other |
| Career Executive Appointment I | 1        | 1        | -     | -   | =       | -      | -     |
| Senior Management Auditor      | 1        | -        | -     | -   | -       | -      | -     |
| Staff Management Auditor       | 1        | -        | -     | -   | 1       | -      | -     |
| Staff Services Analyst         | -        | -        | -     | -   | -       | -      | -     |
| Total                          | 3        | 1        | 0     | 0   | 1       | 0      | 0     |

# ACTIVITY

# **AUDIT ACTIVITIES AND PERCENT OF EFFORT**

|                                 | Percent |         | Reports |  |
|---------------------------------|---------|---------|---------|--|
| Activity                        |         | of Time | Issued  |  |
| Other Audits/Oversight          |         | 95%     | 1       |  |
| Administrative                  |         | 5%      | -       |  |
|                                 | Total   | 100%    | 1       |  |
| NUMBER OF REPORTS ISSUED 1999-0 | 1       |         |         |  |

# RESOURCES

# **COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1999-00)**

| Costs   |                   |       |           |
|---------|-------------------|-------|-----------|
|         | Personal Services |       | \$148,660 |
|         | Travel            |       | 1,318     |
|         | Training          |       | 114       |
|         | Other Expenses    |       | 17,282    |
|         |                   | Total | \$167,374 |
| Sources |                   |       |           |
|         | Reimbursements    |       | \$167,374 |
|         |                   | Total | \$167,374 |
|         |                   | -     |           |

|                                | Positions  |        |        |  |  |
|--------------------------------|------------|--------|--------|--|--|
| Classification                 | Authorized | Filled | Vacant |  |  |
| Career Executive Appointment I | 1          | 1      | -      |  |  |
| Senior Management Auditor      | 1          | 1      | -      |  |  |
| Staff Management Auditor       | 1          | 1      | -      |  |  |
| Staff Services Analyst         | 1          | -      | 1      |  |  |
| Total                          | 4          | 3      | 1      |  |  |

# **DEPARTMENT OF JUSTICE**

**ORGANIZATION CODE: 0820** 

# **ORGANIZATION**

# OFFICE OF PROGRAM REVIEW AND AUDITS

UNIT CHIEF: Georgia L. Fong, Staff Services Manager II

ADDRESS: 1300 I Street, Suite 730

Sacramento, CA 95814

TELEPHONE: (916) 324-8010 FAX: (916) 322-1335

E-MAIL ADDRESS: Fongg@hdcdojnet.state.ca.us

REPORTS TO: Chief Deputy Attorney General for Administration and Policy

CHARTER: Yes; updated 9/10/1999

AUDIT COMMITTEE: Yes

#### MISSION STATEMENT

Office of Program Liaison and Audit Services is committed to assisting the Attorney General and responding to management issues by providing recommendations through internal control audits, program evaluations, management analysis studies and other special projects. The use of Internal Control Audits will help us to identify critical areas of departmental weaknesses, provide information to ensure compliance with laws and regulations, and a basis for improvement. The use of program evaluations and management analysis studies will help us to evaluate the effectiveness of the Departmental programs with the intentions of meeting the Attorney General Office's goals.

#### **ANNUAL PLAN**

Management Directed Risk Assessment Special Request

Mandated Audits: SAM 20010 & 20013

#### AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards Generally Accepted Government Auditing Standards Agreed Upon Procedures

|                                | Education |         |       | Certification |     |      |       |
|--------------------------------|-----------|---------|-------|---------------|-----|------|-------|
| Classification                 | Bachelor  | Masters | Other | CPA           | CIA | CGFM | Other |
| Staff Services Manager II      | 1         | -       | =     | -             | -   | -    | -     |
| Audit Specialist I EDP         | 2         | -       | -     | 1             | -   | -    | -     |
| Associate Management Auditor   | 1         | -       | -     | -             | -   | -    | -     |
| Associate Gov. Program Analyst | 1         | -       | -     | -             | -   | -    | -     |
| Staff Services Analyst         | -         | -       | -     | -             | -   | -    | -     |
| Office Technician              | -         | -       | -     | -             | -   | -    | -     |
| Total                          | 5         | 0       | 0     | 1             | 0   | 0    | 0     |

# **AUDIT ACTIVITIES AND PERCENT OF EFFORT**

| Activity  |       | Percent of Time | Reports<br>Issued |
|---|-------|-----------------|-------------------|
| Internal Control Reviews                        |       |                 |                   |
| (SAM 20010 & 20013)                             |       | 40%             | 7                 |
| State Compliance                                |       | 8%              | -                 |
| Contract Audits                                 |       | 16%             | 1                 |
| Program Reviews/Performance Audits              |       | 22%             | 2                 |
| Other Audits/Reviews:                           |       |                 |                   |
| IT Committees & Outside Liaison Representation. |       | 8%              | -                 |
| Administrative                                  |       | 4%              | -                 |
| Training  |       | 2%              | -                 |
|   | Total | 100%            | 10                |
| IBER OF REPORTS ISSUED 1999-00                  |       |                 | 10                |

# **RESOURCES**

# COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1999-00)

| Costs   | <b>i</b>          |       |           |
|---------|-------------------|-------|-----------|
|         | Personal Services |       | \$382,931 |
|         | Travel            |       | 7,161     |
|         | Training          |       | 5,442     |
|         | Other Expenses    |       | 51,750    |
|         |                   | Total | \$447,284 |
|         |                   |       |           |
| Sources | i                 |       |           |
|         | General Fund      |       | \$416,784 |
|         | Special Funds     |       | 30,500    |
|         |                   | Total | \$447,284 |

|                                |            | Positions |        |
|--------------------------------|------------|-----------|--------|
| Classification                 | Authorized | Filled    | Vacant |
| Staff Services Manager II      | 1          | 1         | -      |
| Audit Specialist I EDP         | 2          | 2         | -      |
| Associate Management Auditor   | 2          | 1         | 1      |
| Associate Gov. Program Analyst | 1          | 1         | -      |
| Staff Services Analyst         | 1          | 1         | -      |
| Office Technician              | 1          | 1         | =      |
| Total                          | 8          | 7         | 1      |

# STATE CONTROLLER

**ORGANIZATION CODE: 0840** 

# **ORGANIZATION**

# **MANAGEMENT AUDIT & REVIEW SECTION**

UNIT CHIEF: Brian C. Hing, Senior Management Auditor, Chief

ADDRESS: 300 Capitol Mall, Suite 613

P.O. Box 942850

Sacramento, CA 94250-0001

TELEPHONE: (916) 445-3609 FAX: (916) 324-4956

E-MAIL ADDRESS: bhing1@sco.ca.gov

REPORTS TO: Chief Deputy Controller, Administration

CHARTER: Yes; updated January 2000

AUDIT COMMITTEE: No

#### **MISSION STATEMENT**

MARS is guided by the philosophy of promoting cost-effective controls and adding value to any operations it audits. The scope of MARS' audits encompasses the examination and evaluation of adequacy and effectiveness of the department's system of internal control and quality of performance in carrying out assigned responsibilities.

#### **ANNUAL PLAN**

Management Directed Risk Assessment Special Request

#### **AUDIT STANDARDS USED**

Standards for the Professional Practice of Internal Auditing Agreed Upon Procedures

|                              | Education |         |       | Certification |     |      |       |
|------------------------------|-----------|---------|-------|---------------|-----|------|-------|
| Classification               | Bachelor  | Masters | Other | CPA           | CIA | CGFM | Other |
| Senior Management Auditor    | 1         | -       | -     | -             | 1   | -    | 2     |
| Auditor Specialist I (EDP)   | 1         | -       | -     | -             | 1   | -    | -     |
| Staff Services Analyst       |           | -       | 1     | -             | -   | -    | -     |
| Associate Management Auditor | 2         | -       | -     | -             | -   | -    | -     |
| Total                        | 4         | 0       | 1     | 0             | 2   | 0    |       |

# **AUDIT ACTIVITIES AND PERCENT OF EFFORT**

| Activity                 |       | Percent of Time | Reports<br>Issued |
|--------------------------|-------|-----------------|-------------------|
| Internal Control Reviews |       |                 |                   |
| (SAM 20010 & 20013)      |       | 30%             | *                 |
| Operational Audits       |       | 12%             | *                 |
| EDP Audits               |       | 12%             | *                 |
| State Compliance Audits  |       | 7%              | *                 |
| Other Audits/Reviews:    |       |                 |                   |
| Governance               |       | 8%              | *                 |
| Reliability of Info.     |       | 5%              | *                 |
| Administrative           |       | 14%             | *                 |
| Training                 |       | 12%             | *                 |
|                          | Total | 100%            | 13                |

<sup>\*</sup> Reports may include more than one audit type; therefore, number of reports by type is not given.

# **NUMBER OF REPORTS ISSUED 1999-00**

13

# **RESOURCES**

# **COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1999-00)**

| ^ | _ | _ | te |  |
|---|---|---|----|--|
| L | u | S | LS |  |

| Personal Services |       | \$298,000 |
|-------------------|-------|-----------|
| Travel            |       | 4,000     |
| Training          |       | 7,500     |
| Other Expenses    |       | 49,500    |
|                   | Total | \$359,000 |
|                   |       |           |
| General Fund      |       | \$359,000 |

# **STAFFING**

**Sources** 

|                              | Positions  |        |        |  |  |
|------------------------------|------------|--------|--------|--|--|
| Classification               | Authorized | Filled | Vacant |  |  |
| Senior Management Auditor    | 1          | 1      | -      |  |  |
| Auditor Specialist I (EDP)   | 1          | 1      | -      |  |  |
| Staff Services Analyst       | 1          | 1      | -      |  |  |
| Associate Management Auditor | 2          | 2      | -      |  |  |
| Total                        | 5          | 5      | 0      |  |  |

Total

\$359,000

# DEPARTMENT OF INSURANCE

**ORGANIZATION CODE: 0845** 

# **ORGANIZATION**

# **INTERNAL AUDITS BUREAU**

UNIT CHIEF: Vacant, Senior Management Auditor

ADDRESS: 300 Capitol Mall, Suite 1300

Sacramento, CA 95814

TELEPHONE: (916) 492-3250 FAX: (916) 322-1940

**E-MAIL ADDRESS:** 

REPORTS TO: Chief Deputy Commissioner

CHARTER: Yes; updated June 2000

AUDIT COMMITTEE: No

#### MISSION STATEMENT

The Internal Audits Bureau provides the Commissioner and Executive staff with objective, timely, and accurate information needed to make policy decisions affecting the Department's future direction. We assist management in their efforts to increase operational and program efficiency and effectiveness by providing them with analyses, recommendation, counsel, and technical assistance. We owe a responsibility to management to provide information about the adequacy and effectiveness of the organization's system of internal controls and the quality of performance.

#### **ANNUAL PLAN**

Management Directed Risk Assessment Special Request

Mandated Audits: SAM 20010 & 20013, California Insurance Code, Article 2, Section 1872.8 & 1872.83

#### AUDIT STANDARDS USED

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards Generally Accepted Government Auditing Standards Agreed Upon Procedures

|                                      | Education |         |       |     | Certification |      |       |  |
|--------------------------------------|-----------|---------|-------|-----|---------------|------|-------|--|
| Classification                       | Bachelor  | Masters | Other | CPA | CIA           | CGFM | Other |  |
| Senior Management Auditor            | -         | -       | -     | -   | -             | -    | -     |  |
| Associate Management Auditor         | 4         | 2       | -     | 1   | -             | -    | -     |  |
| Staff Services Management<br>Auditor | -         | -       | -     | -   | -             | -    | -     |  |
| Total                                | 4         | 2       | 0     | 1   | 0             | 0    | 0     |  |

# **AUDIT ACTIVITIES AND PERCENT OF EFFORT**

| Activity                         | Percent of Time | Reports<br>Issued |
|----------------------------------|-----------------|-------------------|
| Internal Control Reviews         |                 |                   |
| (SAM 20010 & 20013)              | 19%             | 7                 |
| Operational Audits               | 3%              | 1                 |
| Federal Compliance               | 3%              | 1                 |
| Grant Audits                     | 3%              | 1                 |
| Program Reviews/ Performance     | 55%             | 20                |
| Administrative                   | 6%              | 2                 |
| Training                         | 3%              | 1                 |
| Non-Audit Activities             | 8%              | 3                 |
| Total                            | 100%            | 36                |
| NUMBER OF REPORTS ISSUED 1999-00 |                 | 36                |

# RESOURCES

# COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1999-00)

|                        |                    |            | •                | ,         |
|------------------------|--------------------|------------|------------------|-----------|
| Costs                  |                    |            |                  |           |
|                        | Personal Services  |            |                  | \$293,639 |
|                        | Travel             |            |                  | 12,772    |
|                        | Training           |            |                  | 4,156     |
|                        | Other Expenses     |            |                  | 3,065     |
|                        |                    |            | Total            | \$313,632 |
| Sources                |                    |            |                  |           |
|                        | Special Funds      |            |                  | \$313,632 |
|                        |                    |            | Total            | \$313,632 |
| STAFFING               |                    |            |                  |           |
|                        |                    |            | <b>Positions</b> |           |
| Classification         |                    | Authorized | Filled           | Vacant    |
| Senior Mai             | nagement Auditor   | 1          | -                | 1         |
| Associate              | Management Auditor | 4          | 4                | -         |
| Staff Servi<br>Auditor | ces Management     | 2          | -                | 2         |
| To                     | otal               | 7          | 4                | 3         |

# **CALIFORNIA STATE LOTTERY COMMISSION**

**ORGANIZATION CODE: 0850** 

# **ORGANIZATION**

# **INTERNAL AUDITS OFFICE**

UNIT CHIEF: Dennis Lloyd, Senior Management Auditor, Chief

ADDRESS: 600 N. 10th Street

Sacramento, CA 95814

TELEPHONE: (916) 327-1340 Fax: (916) 327-0489

E-MAIL ADDRESS: dlloyd@calottery.com

REPORTS TO: Executive Operating Officer

CHARTER: Yes; updated January 1998

AUDIT COMMITTEE: Yes

#### **MISSION STATEMENT**

The Internal Audits Office is an independent review unit within the CSL and is established to examine and evaluate CSL activities as a service to the organization.

#### **ANNUAL PLAN**

Management Directed

Risk Assessment

Special Request (i.e., State Controller's recommended reviews of advertising media)

Mandated Audits: SAM 20010

#### **AUDIT STANDARDS USED**

Standards for the Professional Practice of Internal Auditing

|                              |          | <b>Education</b> |       |     | Certif | ication |      |
|------------------------------|----------|------------------|-------|-----|--------|---------|------|
| Classification               | Bachelor | Masters          | Other | CPA | CIA    | CGFM    | CISA |
| Senior Management Auditor    | 1        | 1                | -     | -   | 1      | -       | 1    |
| Associate Management Auditor | 2        | 2                | -     | -   | -      | -       | -    |
| Auditor Specialist           | 2        | -                | -     | -   | -      | -       | 1    |
| Systems Software Specialist  | 1        | 1                | 1     | -   | -      | -       | -    |
| Office Technician            | -        | =                | -     | -   | -      | -       | -    |
| Total                        | 6        | 4                | 1     | 0   | 1      | 0       | 2    |

# **AUDIT ACTIVITIES AND PERCENT OF EFFORT**

| Activity                              | Percent of Time | Reports<br>Issued |
|---------------------------------------|-----------------|-------------------|
| Internal Control Reviews              |                 |                   |
| (SAM 20010 & 20013)                   | 10%             | 8                 |
| Operational Audits                    | 2%              | 1                 |
| EDP Audits                            | 5%              | 1                 |
| Contract Audits                       | 2%              | 1                 |
| Program Reviews/Performance Audits    | 2%              | 1                 |
| Other Audits/Reviews:                 |                 |                   |
| Special Projects                      | 50%             | 6                 |
| <b>Business Continuity Activities</b> | 10%             | 1                 |
| External audit liaison activities     | 5%              | 1                 |
| Administrative                        | 10%             | -                 |
| Training                              | 2%              | -                 |
| Non-Audit Activities                  | 2%              | -                 |
| 7                                     | Total 100%      | 20                |
| NUMBER OF REPORTS ISSUED 1999         | -00             | 20                |

# RESOURCES

# **COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1999-00)**

| Costs |
|-------|
|-------|

| 00313   |                   |       |             |
|---------|-------------------|-------|-------------|
|         | Personal Services |       | \$441,952   |
|         | Travel            |       | 1,000       |
|         | Training          |       | 10,000      |
|         | Consultants       |       | 641,400     |
|         | Other Expenses    |       | 6,000       |
|         |                   | Total | \$1,100,352 |
| _       |                   |       |             |
| Sources | On a sight Franch |       | ¢4 400 050  |
|         | Special Funds     |       | \$1,100,352 |
|         |                   | Total | \$1,100,352 |

|                              | Positions  |        |        |  |  |
|------------------------------|------------|--------|--------|--|--|
| Classification               | Authorized | Filled | Vacant |  |  |
| Senior Management Auditor    | 1          | 1      | -      |  |  |
| Associate Management Auditor | 2          | 2      | -      |  |  |
| Auditor Specialist           | 2          | 2      | -      |  |  |
| Systems Software Specialist  | 1          | 1      | -      |  |  |
| Office Technician            | 1          | 1      | -      |  |  |
| Total                        | 7          | 7      | 0      |  |  |

# STATE BOARD OF EQUALIZATION

**ORGANIZATION CODE: 0860** 

# **ORGANIZATION**

# **INTERNAL SECURITY AND AUDIT DIVISION**

UNIT CHIEF: Darlene Allen, CEA II, Chief

ADDRESS: 450 N Street, MIC 54

Sacramento, CA 94814

TELEPHONE: (916) 445-2918 FAX: (916) 323-2917

E-MAIL ADDRESS: Dallen@boe.ca.gov

REPORTS TO: Executive Director

CHARTER: Yes

AUDIT COMMITTEE: No

#### MISSION STATEMENT

The mission of the Internal Security and Audit Division is to reasonably assure the Board of Equalization's employees and assets are adequately safeguarded, accounting data is accurate and reliable, there is operational efficiency, and managerial policies are followed.

#### **ANNUAL PLAN**

Management Directed Risk Assessment Special Request

Mandated Audits: SAM 20010 & 20060

#### **AUDIT STANDARDS USED**

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards Generally Accepted Government Auditing Standards Agreed Upon Procedures

|                                     |          | Education |       |     | Certif | ication |       |
|-------------------------------------|----------|-----------|-------|-----|--------|---------|-------|
| Classification                      | Bachelor | Masters   | Other | CPA | CIA    | CGFM    | Other |
| C.E.A. II                           | 1        | -         | -     | -   | -      | -       | -     |
| Business Taxes Administrator II     | -        | -         | -     | -   | -      | -       | -     |
| Business Taxes Specialist II        | 2        | -         | 1     | -   | -      | -       | -     |
| Business Taxes Specialist I         | 1        | -         | -     | -   | -      | -       | -     |
| Business Taxes Specialist I (*R.A.) | 1        | -         | -     | -   | -      | -       | -     |
| Total                               | 5        | 0         | 1     | 0   | 0      | 0       | 0     |

<sup>\*</sup> Retired Annuitant

# **AUDIT ACTIVITIES AND PERCENT OF EFFORT**

|  |       | Percent                | Reports      |
|--|-------|------------------------|--------------|
| Activity   |       | of Time                | Issued       |
| Internal Control Reviews   |       |                        |              |
| (SAM 20010 & 20013)  |       | 5%                     | 1            |
| Operational Audits   |       | 60%                    | 13           |
| EDP Audits   |       | 5%                     | 1            |
| Other Audits/Reviews: Control Reviews Administrative Training Non-Audit Activities |       | 10%<br>10%<br>5%<br>5% | 10<br>-<br>- |
|  | Total | 100%                   | 25           |

**NUMBER OF REPORTS ISSUED 1999-00** 

25

\$922,491

Total

# **RESOURCES**

# **COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1999-00)**

| С | O | S | t | S |
|---|---|---|---|---|
|   |   |   |   |   |

| 000.0   |                   |       |           |
|---------|-------------------|-------|-----------|
|         | Personal Services |       | \$585,187 |
|         | Travel            |       | 23,819    |
|         | Training          |       | 3,772     |
|         | Consultants       |       | 277,706   |
|         | Other Expenses    |       | 32,007    |
|         |                   | Total | \$922,491 |
| Sources |                   |       |           |
|         | General Fund      |       | \$573,789 |
|         | Special Funds     |       | 67,342    |
|         | Reimbursements    |       | 281.360   |

|                                     |            | Positions |        |
|-------------------------------------|------------|-----------|--------|
| Classification                      | Authorized | Filled    | Vacant |
| C.E.A. II                           | 1          | 1         | =      |
| Business Taxes Administrator II     | 1          | -         | 1      |
| Business Taxes Specialist II        | 4          | 4         | =      |
| Business Taxes Specialist I         | 1          | 1         | -      |
| Business Taxes Specialist I (*R.A.) | 2          | 2         | =      |
| Total                               | 9          | 8         | 1      |

<sup>\*</sup> Retired Annuitant

# **SECRETARY OF STATE**

**ORGANIZATION CODE: 0890** 

# **ORGANIZATION**

# **EXECUTIVE OFFICE**

UNIT CHIEF: Doris Jensen, Staff Management Auditor

ADDRESS: 1500 11<sup>th</sup> Street, Suite 600

Sacramento, CA 95814

TELEPHONE: (916) 654-4666 FAX: (916) 653-4620

E-MAIL: djensen@ss.ca.gov

REPORTS TO: Assistant Secretary of State, Operations

CHARTER: Yes; updated January 1998

AUDIT COMMITTEE: No

#### **ANNUAL PLAN**

Management Directed Special Request

#### **AUDIT STANDARDS USED**

Standards for the Professional Practice of Internal Auditing Generally Accepted Government Auditing Standards

# STAFF EDUCATION AND CERTIFICATION

|                          | Education |         | Certification |     |     |      |       |
|--------------------------|-----------|---------|---------------|-----|-----|------|-------|
| Classification           | Bachelor  | Masters | Other         | CPA | CIA | CGFM | Other |
| Staff Management Auditor | 1         | -       | -             | =   | -   | -    | -     |
| Total                    | 1         | 0       | 0             | 0   | 0   | 0    | 0     |

# **ACTIVITY**

# **AUDIT ACTIVITIES AND PERCENT OF EFFORT**

|   |       | Percent    | Reports |
|---|-------|------------|---------|
| Activity  |       | of Time    | Issued  |
| Operational Audits  |       | 40%        | -       |
| EDP Audits  |       | 15%        | -       |
| Other Audits/Investigations: Review of Golden State Museum Administrative |       | 20%<br>15% | -<br>-  |
| Training  |       | 5%         | -       |
| Non-Audit Activities  |       | 5%         | -       |
|   | Total | 100%       | 0       |

#### **NUMBER OF REPORTS ISSUED 1999-00**

# RESOURCES

# COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1990-00)

| Personal Services |       | \$54,930 |
|-------------------|-------|----------|
| Travel            |       | 1,700    |
| Training          |       | 3,400    |
|                   | Total | \$60,030 |
|                   |       |          |
| General Fund      |       | \$48,024 |
| Special Funds     |       | 12,006   |
|                   | Total | \$60,030 |

# **STAFFING**

**Sources** 

|                          | Positions  |        |        |
|--------------------------|------------|--------|--------|
| Classification           | Authorized | Filled | Vacant |
| Staff Management Auditor | 1          | 1      | -      |
| Total                    | 1          | 1      | 0      |

# STATE AND CONSUMER SERVICES

# **DEPARTMENT OF CONSUMER AFFAIRS**

**ORGANIZATION CODE: 1110** 

# **ORGANIZATION**

# **INTERNAL AUDIT OFFICE**

UNIT CHIEF: Walter Durette, Senior Management Auditor, Chief

ADDRESS: 400 R Street, Suite 2000

Sacramento, CA 95814

TELEPHONE: (916) 322-6340 FAX: (916) 327-0433

E-MAIL ADDRESS: Walter\_Durette@dca.ca.gov

REPORTS TO: Chief Administrative Officer

CHARTER: Yes; updated May 2000

AUDIT COMMITTEE: Yes

#### **ANNUAL PLAN**

Management Directed Risk Assessment

# **AUDIT STANDARDS USED**

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards Generally Accepted Government Auditing Standards Agreed Upon Procedures

|                              | Education |         | Certification |     |     |      |       |
|------------------------------|-----------|---------|---------------|-----|-----|------|-------|
| Classification               | Bachelor  | Masters | Other         | CPA | CIA | CGFM | Other |
| Senior Management Auditor    | 1         | -       | -             | -   | -   | -    | -     |
| Staff Management Auditor     | -         | =       | -             | -   | -   | -    | -     |
| Associate Management Auditor | 1         | 1       | -             | -   | 1   | -    | -     |
| Staff Services Analyst       | -         | -       | -             | -   | -   | -    | -     |
| Office Technician            | -         | =       | -             | -   | -   | -    | -     |
| Total                        | 2         | 1       | 0             | 0   | 1   | 0    | 0     |

# **AUDIT ACTIVITIES AND PERCENT OF EFFORT**

|                          |       | Percent | Reports |
|--------------------------|-------|---------|---------|
| Activity                 |       | of Time | Issued  |
| Internal Control Reviews |       |         |         |
| (SAM 20010 & 20013)      |       | 1%*     | 1       |
| EDP Audits               |       | 15%     | 1       |
| Contract Audits          |       | 10%     | -       |
| Other Audits/Reviews:    |       |         |         |
| Not specified            |       | 42%     | 1       |
| Administrative           |       | 10%     | -       |
| Training                 |       | 2%      | -       |
| Non-Audit Activities     |       | 20%     | -       |
|                          | Total | 100%    | 3       |

# **NUMBER OF REPORTS ISSUED 1999-00**

3

# **RESOURCES**

# **COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1999-00)**

| Costs |
|-------|
|       |

|       | \$567,473 |
|-------|-----------|
|       | 6,000     |
|       | 10,000    |
|       | 143,438   |
|       | 91,500    |
| Total | \$818,411 |
|       |           |
|       | Total     |

#### Sources

 Special Funds
 \$818,411

 Total
 \$818,411

|                              |            | Positions |        |
|------------------------------|------------|-----------|--------|
| Classification               | Authorized | Filled    | Vacant |
| Senior Management Auditor    | 1          | 1         | -      |
| Staff Management Auditor     | 1          | -         | 1      |
| Associate Management Auditor | 4          | 1         | 3      |
| Staff Services Analyst       | 1          | 1         | -      |
| Office Technician            | 1          | -         | 1      |
| Total                        | 8          | 3         | 5      |

<sup>\*</sup> In fiscal year 00-01, the Department has contracted with the Department of Finance, Office of State Audits and Evaluations, to conduct internal control reviews.

# FRANCHISE TAX BOARD

**ORGANIZATION CODE: 1730** 

# **ORGANIZATION**

# **OFFICE OF INTERNAL AUDIT**

UNIT CHIEF: Philip Yu, Administrator II, Director

ADDRESS: P.O. Box 1468, MS B-13

Sacramento, CA 95812-1468

TELEPHONE: (916) 845-3388 FAX: (916) 845-4849

E-MAIL ADDRESS: philip\_yu@ftb.ca.gov

REPORTS TO: Executive Officer

CHARTER: Yes; updated August 1998

AUDIT COMMITTEE: No

#### **MISSION STATEMENT**

To ensure internal controls are in place within the Franchise Tax Board organization and that we work with management to achieve their goals.

#### **ANNUAL PLAN**

Management Directed Risk Assessment Special Request

Mandated Audits: SAM 20010 & 20013

# **AUDIT STANDARDS USED**

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards Generally Accepted Government Auditing Standards

|                                      |          | <b>Education</b> |       | Certification |     |      |       |  |
|--------------------------------------|----------|------------------|-------|---------------|-----|------|-------|--|
| Classification                       | Bachelor | Masters          | Other | CPA           | CIA | CGFM | Other |  |
| Administrator II                     | 1        | -                | -     | 1             | -   | -    | -     |  |
| Associate Management Auditor         | 4        | 2                | 2     | 1             | -   | -    | -     |  |
| Staff Services Management<br>Auditor | 2        | 1                | -     | -             | -   | -    | -     |  |
| Office Technician                    | -        | -                | 1     | -             | -   | -    | -     |  |
| Total                                | 7        | 3                | 3     | 2             | 0   | 0    | 0     |  |

# **AUDIT ACTIVITIES AND PERCENT OF EFFORT**

|                                     |       | Percent | Reports |
|-------------------------------------|-------|---------|---------|
| Activity                            |       | of Time | Issued  |
| Internal Control Reviews            |       |         |         |
| (SAM 20010 & 20013)                 |       | 23%     | 12      |
| Operational Audits                  |       | 30%     | 4       |
| Program Reviews/ Performance Audits |       | 20%     | 5       |
| Administrative                      |       | 13%     | -       |
| Training                            |       | 8%      | -       |
| Non-Audit Activities                |       | 6%      | -       |
|                                     | Total | 100%    | 21      |
|                                     |       |         |         |

# **NUMBER OF REPORTS ISSUED 1999-00**

21

# **RESOURCES**

# **COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1999-00)**

| Costs   |                   |       |           |
|---------|-------------------|-------|-----------|
|         | Personal Services |       | \$579,757 |
|         | Travel            |       | 4,368     |
|         | Training          |       | 9,294     |
|         | Other Expenses    |       | 13,223    |
|         |                   | Total | \$606,642 |
| Sources |                   |       | ·         |
|         | General Funds     |       | \$606,642 |
|         |                   | Total | \$606,642 |

|                                   | Positions  |        |        |  |
|-----------------------------------|------------|--------|--------|--|
| Classification                    | Authorized | Filled | Vacant |  |
| Administrator II                  | 1          | 1      | -      |  |
| Associate Management Auditor      | 6          | 6      | -      |  |
| Staff Services Management Auditor | 2          | 2      | -      |  |
| Office Technician                 | 1          | 1      | =      |  |
| Total                             | 10         | 10     | 0      |  |

# DEPARTMENT OF GENERAL SERVICES

**ORGANIZATION CODE: 1760** 

# **ORGANIZATION**

# **AUDIT SECTION**

UNIT CHIEF: Rick Gillam, Career Management Assignment IV,

**Audit Manager** 

ADDRESS: 1325 J Street, Suite 1739

Sacramento, CA 95814

TELEPHONE: (916) 322-4188 FAX: (916) 445-3371

E-MAIL ADDRESS: rick.gillam@dgs.ca.gov

REPORTS TO: Chief Deputy Director

CHARTER: Yes; updated February 2000

AUDIT COMMITTEE: Yes

#### **MISSION STATEMENT**

To Provide the Director of the Department of General Services (DGS) with an independent, objective assurance and consulting function designed to add value and improve the DGS' operations. The Audit Section helps the DGS accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, control and governance processes.

#### **ANNUAL PLAN**

Management Directed Risk Assessment Special Request

Mandated Audits: Public Contract Code Sections 10352 & 10356

# **AUDIT STANDARDS USED**

Standards for the Professional Practice of Internal Auditing Generally Accepted Government Auditing Standards

|                                      |          | Education Certification |       |     | ication | 1    |       |
|--------------------------------------|----------|-------------------------|-------|-----|---------|------|-------|
| Classification                       | Bachelor | Masters                 | Other | CPA | CIA     | CGFM | Other |
| Career Management Assignment IV      | 1        | -                       | -     | 1   | 1       | -    | -     |
| Career Supervisory Assignment V      | 1        | -                       | -     | -   | -       | -    | -     |
| Career Supervisory Assignment III    | 2        | =                       | -     | 1   | -       | -    | -     |
| Associate Management Auditor         | 7        | 3                       | -     | -   | 2       | 1    | 2     |
| Staff Services Management<br>Auditor | 4        | 1                       | -     | -   | -       | -    | -     |
| Office Technician                    | -        | -                       | 1     | -   | -       | -    | -     |
| Total                                | 15       | 4                       | 1     | 2   | 3       | 1    | 2     |

# **AUDIT ACTIVITIES AND PERCENT OF EFFORT**

**NUMBER OF REPORTS ISSUED 1999-00** 

|                          |       | Percent | Reports |
|--------------------------|-------|---------|---------|
| Activity                 |       | of Time | Issued  |
| Internal Control Reviews |       |         |         |
| (SAM 20010 & 20013)      |       | 10%     | 3       |
| Operational Audits       |       | 30%     | 4       |
| EDP Audits               |       | 10%     | 2       |
| State Compliance         |       | 30%     | 7       |
| Special Requests         |       | 10%     | 11      |
| Administrative           |       | 5%      | -       |
| Training                 |       | 5%      | -       |
|                          | Total | 100%    | 27      |
|                          |       |         |         |

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# **RESOURCES**

# **COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1999-00)**

| Costs   |                   |       |             |
|---------|-------------------|-------|-------------|
|         | Personal Services |       | \$975,000   |
|         | Travel            |       | 15,000      |
|         | Training          |       | 10,000      |
|         | Consultants       |       | 20,125      |
|         | Other Expenses    |       | 12,875      |
|         |                   | Total | \$1,033,000 |
| Sources |                   |       | :           |
|         | Special Funds     |       | \$1,033,000 |
|         |                   | Total | \$1,033,000 |

|                                   |            | Positions |        |  |  |
|-----------------------------------|------------|-----------|--------|--|--|
| Classification                    | Authorized | Filled    | Vacant |  |  |
| Career Management Assignment      | IV 1       | 1         | -      |  |  |
| Career Supervisory Assignment V   | 1          | 1         | -      |  |  |
| Career Supervisory Assignment II  | l 2        | 2         | -      |  |  |
| Associate Management Auditor      | 8          | 8         | -      |  |  |
| Staff Services Management Auditor | or 4       | 4         | -      |  |  |
| Office Technician                 | 1          | 1         | -      |  |  |
| Total                             | 17         | 17        | 0      |  |  |

# PUBLIC EMPLOYEES' RETIREMENT SYSTEM

**ORGANIZATION CODE: 1900** 

# **ORGANIZATION**

# **OFFICE OF AUDIT SERVICES**

UNIT CHIEF: Thomas A. Britting, CEA II, Chief

ADDRESS: 400 P Street

Sacramento, CA 95814

TELEPHONE: (916) 231-7810 FAX: (916) 231-7836

E-MAIL ADDRESS: tom\_britting@calpers.ca.gov

REPORTS TO: General Counsel and Finance Committee

CHARTER: Yes; updated February 2000

AUDIT COMMITTEE: Yes

#### MISSION STATEMENT

The Office of Audit Services is an independent assurance and consulting activity established within CalPERS to broadly examine and evaluate its activities as a service to the organization. The primary mission of the Office of Audit Services is to increase assurances that CalPERS' assets are safeguarded, that operating efficiency is promoted, and that compliance is maintained with prescribed laws, and Board of Administration and management policies. The Office of Audit Services will accomplish its mission by:

- Providing a wide range of quality independent audit and consulting services to our customers
- Performing independent assessments of systems controls and efficiencies, guided by professional standards and using innovative approaches
- Supporting our customers' efforts to achieve their objectives through independent consulting engagements
- Maintaining a dynamic, team-oriented environment which encourages personal and professional growth, and challenges and rewards our employees for excelling and reaching their full potential

#### **ANNUAL PLAN**

Management Directed Risk Assessment Special Request

Mandated Audits: SAM 20010 & 20013, Government Code 20228

#### **AUDIT STANDARDS USED**

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards

# STAFF EDUCATION AND CERTIFICATION

|                              |          | <b>Education</b> |       | Certification |     |      |       |
|------------------------------|----------|------------------|-------|---------------|-----|------|-------|
| Classification               | Bachelor | Masters          | Other | CPA           | CIA | CGFM | Other |
| Career Executive Assignment  | 1        | 1                | -     | -             | 1   | 1    | 3     |
| Senior Management Auditor    | 2        | -                | -     | -             | 2   | 2    | 1     |
| Auditor Specialist EDP II    | 1        | 1                | -     | -             | 1   | =    | 1     |
| Auditor Specialist EDP I     | 3        | -                | 1     | -             | 1   | -    | 3     |
| Staff Management Auditor     | 6        | 2                | 1     | 3             | 4   | 4    | 4     |
| Associate Management Auditor | 15       | 4                | -     | 7             | 2   | 4    | 1     |
| Total                        | 28       | 8                | 2     | 10            | 11  | 11   | 13    |

# ACTIVITY

# **AUDIT ACTIVITIES AND PERCENT OF EFFORT**

|  |       | Percent | Reports |
|--|-------|---------|---------|
| Activity                                       |       | of Time | Issued  |
| Internal Control Reviews                       |       |         |         |
| (SAM 20010 & 20013)                            |       | 5%      | 1       |
| Operational Audits                             |       | 24%     | 16      |
| Operational Consulting                         |       | 4%      | 10      |
| EDP Audits (Information System Audits)         |       | 2%      | 2       |
| EDP Consulting (Information System Consulting) |       | 11%     | 42      |
| Public Agency Audits                           |       | 27%     | 40      |
| Health Plan Audits                             |       | 10%     | 5       |
| Administrative                                 |       | 13%     | -       |
| Training                                       |       | 4%      | -       |
|  | Total | 100%    | 116     |

NUMBER OF REPORTS ISSUED 1999-00 116

# RESOURCES

# COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1999-00)

| Costs   |                   |       |             |
|---------|-------------------|-------|-------------|
|         | Personal Services |       | \$2,096,519 |
|         | Travel            |       | 109,576     |
|         | Training          |       | 34,200      |
|         | Consultants       |       | 376,000     |
|         | Other Expenses    |       | 121,145     |
|         |                   | Total | \$2,737,440 |
| Sources |                   |       |             |
|         | Special Funds     |       | \$2,475,423 |
|         | Reimbursements    |       | 262,017     |
|         |                   | Total | \$2,737,440 |

|                              | Positions  |        |        |  |  |
|------------------------------|------------|--------|--------|--|--|
| Classification               | Authorized | Filled | Vacant |  |  |
| Career Executive Assignment  | 1          | 1      | -      |  |  |
| Senior Management Auditor    | 2          | 2      | -      |  |  |
| Auditor Specialist EDP II    | 1          | 1      | -      |  |  |
| Auditor Specialist EDP I     | 3          | 3      | -      |  |  |
| Staff Management Auditor     | 6          | 6      | -      |  |  |
| Associate Management Auditor | 15         | 15     | -      |  |  |
| Total                        | 28         | 28     | 0      |  |  |

# STATE TEACHERS' RETIREMENT SYSTEM

**ORGANIZATION CODE: 1920** 

# **ORGANIZATION**

# **OFFICE OF AUDITS**

UNIT CHIEF: Way J. Lee, Staff Services Manager II

ADDRESS: 7667 Folsom Blvd., Suite 250

Sacramento, CA 95826

TELEPHONE: (916) 229-3945 Fax: (916) 229-4699

E-MAIL ADDRESS: wiee@calstrs.ca.gov

REPORTS TO: Deputy Chief Executive Officer

**Chair of Audits Committee** 

CHARTER: Yes; updated 1992

AUDIT COMMITTEE: Yes

#### **MISSION STATEMENT**

The Office of Audits assists the Teachers' Retirement Board and management in the effective discharge of their responsibilities by providing them with objective analyses, evaluations, and recommendations on operations, systems, controls, and contracted activities, and by ensuring the reliability of data submitted by reporting entities to maintain the fiscal integrity of retirement funds.

#### **ANNUAL PLAN**

Management Directed Risk Assessment Special Request

Mandated Audits: SAM 20013

# **AUDIT STANDARDS USED**

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards Agreed Upon Procedures

|                                      | Education |         |       | Certification |     |      |       |
|--------------------------------------|-----------|---------|-------|---------------|-----|------|-------|
| Classification                       | Bachelor  | Masters | Other | CPA           | CIA | CGFM | Other |
| Staff Services Manager II            | 1         | -       | -     | 1             | 1   | -    | -     |
| Staff Management Auditor (Sup)       | 1         | -       | -     | 1             | -   | -    | -     |
| Associate Management Auditor         | 5         | 3       | 1     | 3             | -   | -    | -     |
| Staff Services Management<br>Auditor | 1         | -       | -     | -             | -   | -    | -     |
| Pension Program Analyst              | -         | -       | -     | -             | -   | =    | -     |
| Office Technician                    | -         | -       | -     | -             | -   | -    | -     |
| Total                                | 8         | 3       | 1     | 5             | 1   | 0    | 0     |

# **AUDIT ACTIVITIES AND PERCENT OF EFFORT**

|                                     | Percent | Reports |
|-------------------------------------|---------|---------|
| ctivity                             | of Time | Issued  |
| Internal Control Reviews            |         |         |
| (SAM 20010 & 20013)                 | 2%      | 1       |
| Operational Audits                  | 4%      | -       |
| EDP Audits                          | 8%      | 2       |
| State Compliance                    | 21%     | 9       |
| Program Reviews/ Performance Audits | 16%     | 2       |
| Other Audits/Reviews:               |         |         |
| Data Reconciliation teamwork        | 14%     | -       |
| Administrative                      | 24%     | -       |
| Training                            | 6%      | -       |
| Non-Audit Activities                | 5%      | -       |
| Total                               | 100%    | 14      |
| NUMBER OF REPORTS ISSUED 1999-00    |         | 14      |

# RESOURCES

# COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1999-00)

| Costs   |                   |       |           |
|---------|-------------------|-------|-----------|
|         | Personal Services |       | \$791,900 |
|         | Travel            |       | 10,500    |
|         | Training          |       | 7,500     |
|         | Consultants       |       | 65,000    |
|         | Other Expenses    |       | 66,000    |
|         |                   | Total | \$940,900 |
| Sources |                   |       |           |
|         | Special Funds     |       | \$940,900 |
|         |                   | Total | \$940,900 |
|         |                   |       |           |

|                                   |            | Positions |        |
|-----------------------------------|------------|-----------|--------|
| Classification                    | Authorized | Filled    | Vacant |
| Staff Services Manager II         | 1          | 1         | -      |
| Staff Management Auditor (Sup)    | 1          | 1         | -      |
| Associate Management Auditor      | 9          | 8         | 1      |
| Staff Services Management Auditor | 1          | 1         | -      |
| Pension Program Analyst           | 2          | 2         | -      |
| Program Technician                | 2          | 1         | 1      |
| Total                             | 16         | 14        | 2      |

# BUSINESS, TRANSPORTATION AND HOUSING

# DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT

**ORGANIZATION CODE: 2240** 

# **ORGANIZATION**

# **AUDIT DIVISION**

UNIT CHIEF: Eric Pfost, Staff Management Auditor

ADDRESS: 1800 3rd Street, Suite 310

Sacramento, CA 95814

TELEPHONE: (916) 324-9763 FAX: (916) 445-2229

E-MAIL ADDRESS: Epfost@hcd.ca.gov

REPORTS TO: Director

CHARTER: Yes; updated October 1994

AUDIT COMMITTEE: Yes

#### MISSION STATEMENT

Educate department personnel on the importance of developing, documenting and maintaining appropriate internal controls. Test internal controls and, where indicated, make constructive recommendations for improvement.

#### **ANNUAL PLAN**

Risk Assessment Special Request

Mandated Audits: FISMA, Govt. Code 13400, Single Audit Act, Code of Federal Regulations, Title 24

# **AUDIT STANDARDS USED**

Standards for the Professional Practice of Internal Auditing Generally Accepted Government Auditing Standards Agreed Upon Procedures

|                              | Education |         |       | Certification |     |      |       |
|------------------------------|-----------|---------|-------|---------------|-----|------|-------|
| Classification               | Bachelor  | Masters | Other | CPA           | CIA | CGFM | Other |
| Staff Management Auditor     | 1         | -       | -     | 1             | -   | -    | -     |
| Associate Management Auditor | 4         | 2       | -     | 1             | -   | 2    | -     |
| Office Assistant             | -         | -       | 1     | -             | -   | -    | -     |
| Total                        | 5         | 2       | 1     | 2             | 0   | 2    | 0     |

# **AUDIT ACTIVITIES AND PERCENT OF EFFORT**

|  |       | Percent | Reports |
|--|-------|---------|---------|
| Activity   |       | of Time | Issued  |
| Internal Control Reviews                                 |       |         |         |
| (SAM 20010 & 20013)                                      |       | 30%     | 1       |
| EDP Audits   |       | 20%     | -       |
| Program Reviews/Performance Audits Other Audits/Reviews: |       | 25%     | 3       |
| Special Management Request                               |       | 10%     | 2       |
| Administrative   |       | 10%     | -       |
| Training   |       | 5%      | -       |
|  | Total | 100%    | 6       |
| NUMBER OF REPORTS ISSUED 199                             | 9-00  |         | 6       |

# RESOURCES

# COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1999-00)

| Chete |          |   |   |    |
|-------|----------|---|---|----|
| nete  | $\hat{}$ | _ | _ |    |
|       |          | n | • | TC |

|         | Personal Services       |       | \$328,180 |
|---------|-------------------------|-------|-----------|
|         | Travel                  |       | 3,000     |
|         | Training                |       | 4,000     |
|         | Other Expenses          |       | 39,909    |
|         |                         | Total | \$375,089 |
| Sources |                         |       |           |
|         | General & Special Funds |       | \$375,089 |
|         |                         | Total | \$375,089 |

|                              |            | Positions |        |
|------------------------------|------------|-----------|--------|
| Classification               | Authorized | Filled    | Vacant |
| Staff Management Auditor     | 1          | 1         | -      |
| Associate Management Auditor | 4          | 4         | -      |
| Office Assistant             | 1          | 1         | -      |
| Total                        | 6          | 6         | 0      |

# **DEPARTMENT OF REAL ESTATE**

**ORGANIZATION CODE: 2320** 

# **ORGANIZATION**

# **INTERNAL AUDIT UNIT**

UNIT CHIEF (Internal): Daniel J. Sandri, Supervising Auditor I

ADDRESS: 1515 Clay St. Suite 702

Oakland, CA 94612-1402

TELEPHONE: (510) 622-2531 FAX: (510) 622-2540

REPORTS TO: Chief of Audits

CHARTER: Yes; updated January 1997

AUDIT COMMITTEE: Yes

#### **ANNUAL PLAN**

Management Directed Risk Assessment Special Request

Mandated Audits: Government Code 13403, SAM 20003 & SAM 20013

# **AUDIT STANDARDS USED**

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards Agreed Upon Procedures

|                       | Education |         |       | Certification |     |      |       |
|-----------------------|-----------|---------|-------|---------------|-----|------|-------|
| Classification        | Bachelor  | Masters | Other | CPA           | CIA | CGFM | Other |
| Supervising Auditor I | 1         | -       | -     | -             | -   | -    | -     |
| General Auditor III   | 1         | -       | -     | -             | -   | -    | -     |
| General Auditor II    | 1         | 1       | -     | -             | -   | -    | 1     |
| Total                 | 3         | 1       | 0     | 0             | 0   | 0    | 1     |

# **AUDIT ACTIVITIES AND PERCENT OF EFFORT**

| Activity                       |       | Percent of Time | Reports<br>Issued |
|--------------------------------|-------|-----------------|-------------------|
| Internal Control Reviews       |       |                 |                   |
| (SAM 20010 & 20013)            |       | 7%              | 1                 |
| EDP Audits                     |       | 7%              | 1                 |
| Other Audits / External Audits |       | 63%             | -                 |
| Administrative                 |       | 2%              | -                 |
| Training                       |       | 2%              | -                 |
| Non-Audit Activities           |       | 19%             | -                 |
|                                | Total | 100%            | 2                 |
|                                |       |                 |                   |

#### **NUMBER OF REPORTS ISSUED 1999-00**

2

# **RESOURCES**

# **COSTS\* OF OPERATION AND SOURCES OF FUNDING (FY 1999-00)**

| Costs   |                   |       |           |
|---------|-------------------|-------|-----------|
|         | Personal Services |       | \$152,414 |
|         | Travel            |       | 4,558     |
|         | Training          |       | 1,950     |
|         | Other Expenses    |       | 4,500     |
|         |                   | Total | \$163,422 |
| Sources |                   |       |           |
|         | Special Fund      |       | \$163,422 |
|         |                   | Total | \$163,422 |

<sup>\*</sup> Amounts reported represent a combination of internal and external audit activity costs.

|                       |            | Positions |        |
|-----------------------|------------|-----------|--------|
| Classification        | Authorized | Filled    | Vacant |
| Supervising Auditor I | 1          | 1         | -      |
| General Auditor III   | 1          | 1         | -      |
| General Auditor II    | 1          | 1         | -      |
| Total                 | 3          | 3         | 0      |

# **DEPARTMENT OF TRANSPORTATION**

**ORGANIZATION CODE: 2660** 

# **ORGANIZATION**

# **AUDITS AND INVESTIGATIONS**

UNIT CHIEF: Gerald A. Long, CEA II, Deputy Director

ADDRESS: P.O. Box 942874 MS 2

Sacramento, CA 94274-0001

TELEPHONE: (916) 323-7111 FAX: (916) 323-7123

E-MAIL ADDRESS: gerald\_long@dot.ca.gov

REPORTS TO: Director

**Chief Deputy Director** 

CHARTER: Yes; updated March 2000

AUDIT COMMITTEE: Yes

# **ANNUAL PLAN**

Management Directed Risk Assessment Special Request Mandated Audits, SAM 20000, DGS Purchasing Delegation Review Federal Requirements, follow-up audits

#### **AUDIT STANDARDS USED**

Standards for the Professional Practice of Internal Auditing Generally Accepted Government Auditing Standards

|                                  |          | Education |       |     | Certif | ication |       |
|----------------------------------|----------|-----------|-------|-----|--------|---------|-------|
| Classification                   | Bachelor | Masters   | Other | CPA | CIA    | CGFM    | Other |
| Career Executive Assignment II   | 1        | -         | -     | 1   | -      | 1       | 1     |
| Supervising Management Auditor   | 2        | -         | -     | 1   | -      | 2       | -     |
| Senior Management Auditor        | 7        | 1         | -     | 4   | 3      | 4       | -     |
| Staff Management Auditor         | 2        | -         | -     | 1   | 2      | -       | -     |
| Associate Management Auditor     | 45       | 1         | 2     | 3   | -      | 5       | 2     |
| Associate Caltrans Administrator | 1        | -         | -     | -   | -      | -       | -     |
| Clerical                         | -        | -         | -     | -   | -      | -       | -     |
| Total                            | 58       | 2         | 2     | 10  | 5      | 12      | 3     |

# **AUDIT ACTIVITIES AND PERCENT OF EFFORT**

| Activity   | Percent of Time | Reports<br>Issued |
|--|-----------------|-------------------|
| Internal Control Reviews                         |                 |                   |
| (SAM 20010 & 20013)                              | 8%              | 8                 |
| Operational Audits                               | 7%              | 5                 |
| EDP Audits                                       | 7%              | 2                 |
| Contract Audits (State and Fed Compliance)       | 45%             | 496               |
| Program Reviews/Performance Audits               | 10%             | 5                 |
| Other Audits/Reviews:                            |                 |                   |
| Adm. and Discrimination Investigations *         | 11%             | 75                |
| Administrative                                   | 8%              | -                 |
| Training   | 3%              | -                 |
| Non-Audit Activities (Maintenance Field Reviews) | 1%              | 2                 |
| Т  | otal 100%       | 593               |

<sup>\*</sup> In 2/00, the Discrimination investigation function was transferred to the Civil Rights Program

# **NUMBER OF REPORTS ISSUED 1999-00**

593

# **RESOURCES**

# **COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1999-00)**

| C | O | s | t | s |
|---|---|---|---|---|
|   |   |   |   |   |

|         | Personal Services |       | \$4,059,513 |
|---------|-------------------|-------|-------------|
|         | Travel            |       | 215,311     |
|         | Training          |       | 27,740      |
|         | Consultants       |       | 19,674      |
|         | Other Expenses    |       | 538,365     |
|         |                   |       | \$4,860,603 |
| Sources |                   |       |             |
|         | Special Funds     |       | \$4,842,342 |
|         | Federal Funds     |       | 18,261      |
|         |                   | Total | \$4,860,603 |

|                                  |            | <b>Positions</b> |        |
|----------------------------------|------------|------------------|--------|
| Classification                   | Authorized | Filled           | Vacant |
| Career Executive Assignment II   | 1          | 1                | -      |
| Supervising Management Auditor   | 2          | 2                | -      |
| Senior Management Auditor        | 8          | 7                | 1      |
| Staff Management Auditor         | 2          | 2                | -      |
| Associate Management Auditor     | 50         | 45               | 5      |
| Associate Caltrans Administrator | 1          | 1                | -      |
| Clerical                         | 2          | 2                | -      |
| Total                            | 66         | 60               | 6      |

# DEPARTMENT OF THE CALIFORNIA HIGHWAY PATROL

**ORGANIZATION CODE: 2720** 

# **ORGANIZATION**

#### **AUDIT AND EVALUATION SECTION**

UNIT CHIEF: Myrla M. Espineli, Senior Management Auditor,

**Section Commander** 

ADDRESS: 2555 1<sup>st</sup> Avenue

Sacramento, CA 95818

TELEPHONE: (916) 657-5573 FAX: (916) 657-7274

E-MAIL ADDRESS: mespineli@chp.ca.gov

REPORTS TO: Chief of Program Standards Division

CHARTER: Yes; updated July 2000

AUDIT COMMITTEE: No

#### MISSION STATEMENT

To provide the Commissioner of the Highway Patrol with an independent appraisal of Highway Patrol operations or programs. The objective of the Audit and Evaluation Section (AES) is to perform internal audits and evaluations which will assist the Commissioner and other members of the Highway Patrol in the effective discharge of their responsibilities. To this end, the AES will furnish advice, information, analysis, evaluations, and recommendations on effective accounting and administrative controls at reasonable cost.

#### ANNUAL PLAN

Management Directed Risk Assessment Special Request Mandated Audits

#### **AUDIT STANDARDS USED**

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards Generally Accepted Government Auditing Standards Agreed Upon Procedures

# STAFF EDUCATION AND CERTIFICATION

|                              |          | <b>Education</b> |       |     | Certif | ication |       |
|------------------------------|----------|------------------|-------|-----|--------|---------|-------|
| Classification               | Bachelor | Masters          | Other | CPA | CIA    | CGFM    | Other |
| Senior Management Auditor    | 1        | -                | -     | -   | -      | 1       | -     |
| Staff Management Auditor     | 1        | -                | -     | 1   | -      | 1       | 1     |
| Associate Management Auditor | 5        | 2                | -     | 1   | -      | -       | -     |
| Assoc. Gov. Program Analyst  | -        | -                | 1     | -   | -      | -       | -     |
| Property Inspector           | -        | -                | 1     | -   | -      | -       | -     |
| Office Technician            | =        | -                | 1     | -   | -      | -       | -     |
| Total                        | 7        | 2                | 3     | 2   | 0      | 2       | 1     |

# ACTIVITY

# **AUDIT ACTIVITIES AND PERCENT OF EFFORT**

|   | Percent | Reports |
|---|---------|---------|
| Activity                                | of Time | Issued  |
| Internal Control Reviews                |         |         |
| (SAM 20010 & 20013)                     | 30%     | 1       |
| Operational Audits/ Field Office Audits | 30%     | 12      |
| Program Reviews/ Performance Audits     | 15%     | 2       |
| Financial Audits                        | 3%      | 3       |
| Other Audits/Reviews:                   |         |         |
| Property Inspection                     | 5%      | 42      |
| Administrative                          | 10%     | -       |
| Training                                | 5%      | -       |
| Non-Audit Activities                    | 2%      | -       |
| Tot                                     | al 100% | 60      |
| NUMBER OF REPORTS ISSUED 1999-00        |         | 60      |

#### NUMBER OF REPORTS ISSUED 1999-00

# **RESOURCES**

# **COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1999-00)**

| Costs   |                   |       |           |
|---------|-------------------|-------|-----------|
|         | Personal Services |       | \$670,000 |
|         | Travel            |       | 22,000    |
|         | Training          |       | 4,000     |
|         | Other Expenses    |       | 174,000   |
|         |                   | Total | \$870,000 |
| Sources |                   |       |           |
|         | Special Funds     |       | \$870,000 |
|         |                   | Total | \$870,000 |

| Classification               | Authorized | Positions<br>Filled | Vacant |
|------------------------------|------------|---------------------|--------|
| Senior Management Auditor    | 1          | 1                   | -      |
| Staff Management Auditor     | 1          | 1                   | -      |
| Associate Management Auditor | 5          | 5                   | -      |
| Assoc. Gov. Program Analyst  | 1          | 1                   | -      |
| Property Inspector           | 1          | 1                   | -      |
| Office Technician            | 1          | 1                   | -      |
| Total                        | 10         | 10                  | 0      |

# **DEPARTMENT OF MOTOR VEHICLES**

**ORGANIZATION CODE: 2740** 

# **ORGANIZATION**

# **INTERNAL AUDITS BRANCH**

UNIT CHIEF: David K. Childs, Senior Management Auditor,

Manager

ADDRESS: 2570 24<sup>th</sup> Street, M/S H121

Sacramento, CA 95818

TELEPHONE: (916) 657-6832 FAX: (916) 657-6210

E-MAIL ADDRESS: dchilds@dmv.ca.gov

REPORTS TO: Deputy Director, Division of Investigations and Audits

CHARTER: Yes; updated 1986

AUDIT COMMITTEE: No

#### **MISSION STATEMENT**

The Internal Audits Branch's overall mission is to assure the integrity of DMV's data and to prevent and/or detect errors, waste, abuse and fraud of departmental assets, thus providing support for the resources which the department uses to carry out its mission, major programs and public service efforts.

#### **ANNUAL PLAN**

Risk Assessment Special Request

Mandated Audits: SAM 20010, 20013, & 20014

# **AUDIT STANDARDS USED**

Standards for the Professional Practice of Internal Auditing Generally Accepted Government Auditing Standards

|                                      |          | Education |       |     | Certif | ication |       |
|--------------------------------------|----------|-----------|-------|-----|--------|---------|-------|
| Classification                       | Bachelor | Masters   | Other | CPA | CIA    | CGFM    | Other |
| Senior Management Auditor            | 1        | -         | -     | -   | -      | -       | -     |
| Staff Management Auditor             | 1        | -         | -     | =   | -      | -       | -     |
| Associate Management Auditor         | 5        | 2         | -     | 2   | -      | -       | -     |
| Staff Services Management<br>Auditor | 3        | -         | -     | -   | -      | -       | -     |
| Office Technician                    | -        | -         | -     | -   | -      | -       | -     |
| Total                                | 10       | 2         | 0     | 2   | 0      | 0       | 0     |

# **AUDIT ACTIVITIES AND PERCENT OF EFFORT**

| Activity                            |       | Percent of Time | Reports<br>Issued |
|-------------------------------------|-------|-----------------|-------------------|
| Internal Control Reviews            |       |                 |                   |
| (SAM 20010 & 20013)                 |       | 21%             | 5                 |
| EDP Audits                          |       | 3%              | <del>-</del>      |
| Program Reviews/ Performance Audits |       | 4%              | 1                 |
| Other Audits/Reviews:               |       |                 |                   |
| Field Office Reviews by Region      |       | 26%             | 3                 |
| Revenue Transaction Testing         |       | 6%              | 1                 |
| Administrative                      |       | 14%             | <del>-</del>      |
| Training                            |       | 5%              | -                 |
| Non-Audit Activities                |       | 21%             | -                 |
|                                     | Total | 100%            | 10                |
|                                     |       |                 |                   |

**NUMBER OF REPORTS ISSUED 1999-00** 

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# **RESOURCES**

# **COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1999-00)**

|          | Costs   |                   |       |           |
|----------|---------|-------------------|-------|-----------|
|          |         | Personal Services |       | \$722,000 |
|          |         | Travel            |       | 14,000    |
|          |         | Training          |       | 9,000     |
|          |         | Other Expenses    |       | 3,000     |
|          |         |                   | Total | \$748,000 |
|          | Sources |                   |       |           |
|          |         | Special Funds     |       | \$748,000 |
|          |         |                   | Total | \$748,000 |
| STAFFING |         |                   |       |           |

|                                   |            | Positions |        |
|-----------------------------------|------------|-----------|--------|
| Classification                    | Authorized | Filled    | Vacant |
| Senior Management Auditor         | 1          | 1         | -      |
| Staff Management Auditor          | 1          | 1         | -      |
| Associate Management Auditor      | 8          | 6         | 2      |
| Staff Services Management Auditor | 3          | 3         | -      |
| Office Technician                 | 1          | 1         | =      |
| Total                             | 14         | 12        | 2      |

# **RESOURCES**

# DEPARTMENT OF FORESTRY & FIRE PROTECTION

**ORGANIZATION CODE: 3540** 

# **ORGANIZATION**

# **PROGRAM ACCOUNTABILITY**

UNIT CHIEF: Cathy Sahlman, Senior Management Auditor, Chief

**Auditor** 

ADDRESS: 1131 S Street

Sacramento, CA 95814

TELEPHONE: (916) 327-3989 FAX: (916) 327-3992

E-MAIL ADDRESS: Cathy\_Sahlman@fire.ca.gov

REPORTS TO: Deputy Director Management Services

**Chief Deputy Director** 

CHARTER: Yes; updated March 2000

AUDIT COMMITTEE: No

#### **ANNUAL PLAN**

Management Directed Risk Assessment Special Request Mandated Audits

#### **AUDIT STANDARDS USED**

Standards for the Professional Practice of Internal Auditing

|                              | Education |         |       | Certification |     |      |       |
|------------------------------|-----------|---------|-------|---------------|-----|------|-------|
| Classification               | Bachelor  | Masters | Other | CPA           | CIA | CGFM | Other |
| Senior Management Auditor    | 1         | -       | -     | -             | -   | 1    | -     |
| EDP Auditor Specialist I     | 1         | -       | -     | 1             | 1   | 1    | 1     |
| Associate Management Auditor | 3         | -       | -     | -             | -   | 2    | -     |
| Total                        | 5         | 0       | 0     | 1             | 1   | 4    | 1     |

# **AUDIT ACTIVITIES AND PERCENT OF EFFORT**

|                                    | Percent | Reports |
|------------------------------------|---------|---------|
| Activity                           | of Time | Issued  |
| Internal Control Reviews           |         |         |
| (SAM 20010 & 20013)                | 30%     | 6       |
| Operational Audits                 | 20%     | 2       |
| EDP Audits                         | 20%     | 2       |
| Program Reviews/Performance Audits | 20%     | 1       |
| Administrative                     | 5%      | -       |
| Training                           | 5%      | -       |
| Total                              | 100%    | 11      |
| NUMBER OF REPORTS ISSUED 1999-00   |         | 11      |

# **RESOURCES**

# **COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1999-00)**

| Costs          |                       |            |           |            |
|----------------|-----------------------|------------|-----------|------------|
|                | Personal Services     |            |           | \$374,757  |
|                | Travel                |            |           | 10,350     |
|                | Training              |            |           | 9,317      |
|                | Consultants           |            |           | 11,809     |
|                | Other Expenses        |            |           | 56,081     |
|                |                       |            | Total     | \$462,314  |
| Sources        |                       |            |           |            |
|                | Special Funds         |            |           | \$418,412  |
|                | Federal Funds         |            |           | 43,902     |
|                |                       |            | Total     | \$462,314  |
| STAFFING       |                       |            |           | · <u> </u> |
|                |                       |            | Positions |            |
| Classification |                       | Authorized | Filled    | Vacant     |
| Senior M       | Management Auditor    | 1          | 1         | -          |
| EDP Au         | ditor Specialist I    | 1          | 1         | -          |
| Associa        | te Management Auditor | 3          | 3         | -          |
|                | Total                 | 5          | 5         | 0          |

# DEPARTMENT OF FISH AND GAME

**ORGANIZATION CODE: 3600** 

# **ORGANIZATION**

# **AUDITS BRANCH**

UNIT CHIEF: John Croft, Senior Management Auditor, Chief

ADDRESS: 1416 Ninth Street

Sacramento, CA 95814

TELEPHONE: (916) 323-1624 FAX: (916) 323-1626

E-MAIL ADDRESS: jcroft@dfg.ca.gov

REPORTS TO: Deputy Director of Administration

CHARTER: Yes; updated 1999

AUDIT COMMITTEE: Yes

#### MISSION STATEMENT

It is the mission of the Audits Branch to provide audit support to the Department of Fish and Game. This mission is accomplished by promoting compliance with the laws and regulations governing fisheries resources and sales of sport fishing and hunting licenses, promoting the use of audit staff for internal reviews of fiscal operations and associated compliance activities, investigations, analysis, economy and efficiency studies, and program effectiveness.

#### **ANNUAL PLAN**

Management Directed

Risk Assessment

Special Request

Mandated Audits: Fish and Game Code Article 2, Chapter 3, Div. 2, Title 14, Article 7.5, and sec 711.4, Government Code 13400

# **AUDIT STANDARDS USED**

Standards for the Professional Practice of Internal Auditing Generally Accepted Government Auditing Standards

|                              |          | Education |       |     | Certif | ication |       |
|------------------------------|----------|-----------|-------|-----|--------|---------|-------|
| Classification               | Bachelor | Masters   | Other | CPA | CIA    | CGFM    | Other |
| Senior Management Auditor    | 1        | -         | -     | -   | 1      | -       | -     |
| Staff Mgt. Auditor – Spec.   | 1        | -         | -     | -   | -      | 1       | 1     |
| Associate Management Auditor | 4        | -         | -     | 2   | -      | -       | 1     |
| General Auditor III          | 2        | 1         | -     | -   | -      | -       | -     |
| Office Technician            | -        | -         | -     | -   | -      | -       | -     |
| Total                        | 8        | 1         | 0     | 2   | 1      | 1       | 2     |

# **AUDIT ACTIVITIES AND PERCENT OF EFFORT**

|                             |       | Percent | Reports |
|-----------------------------|-------|---------|---------|
| Activity                    |       | of Time | Issued  |
| Internal Control Reviews    |       |         |         |
| (SAM 20010 & 20013)         |       | 15%     | 6       |
| State Compliance            |       | 45%     | 28      |
| Contract Audits             |       | 15%     | 3       |
| Other Audits/Reviews:       |       | 5%      | -       |
| Administrative              |       | 15%     | -       |
| Training                    |       | 5%      | -       |
|                             | Total | 100%    | 37      |
| NUMBER OF REPORTS ISSUED 19 | 99-00 |         | 37      |

# RESOURCES

# **COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1999-00)**

| Costs |
|-------|
|-------|

| Personal Services |       | \$512,093 |
|-------------------|-------|-----------|
| Other Expenses    |       | 61,780    |
|                   | Total | \$573,873 |
|                   |       |           |

## Sources

| Special Funds |       | \$573,873 |
|---------------|-------|-----------|
|               | Total | \$573,873 |

|                              |            | Positions |        |
|------------------------------|------------|-----------|--------|
| Classification               | Authorized | Filled    | Vacant |
| Senior Management Auditor    | 1          | 1         | =      |
| Staff Mgt. Auditor – Spec.   | 1          | 1         | -      |
| Associate Management Auditor | 4          | 4         | =      |
| General Auditor III          | 2          | 2         | -      |
| Office Technician            | 1          | 1         | =      |
| Total                        | 9          | 9         | 0      |

# DEPARTMENT OF PARKS AND RECREATION

**ORGANIZATION CODE: 3790** 

# **ORGANIZATION**

## **AUDITS OFFICE**

UNIT CHIEF: Richard Wong, Senior Management Auditor, Chief

ADDRESS: 1416 Ninth Street

Sacramento, CA 95814

TELEPHONE: (916) 653-5607 FAX: (916) 654-6021

E-MAIL ADDRESS: rwrong@parks.ca.gov

REPORTS TO: Director, Executive Office

CHARTER: Yes; updated March 2000

AUDIT COMMITTEE: No

#### **MISSION STATEMENT**

The mission of the Department Audits Office is to assist management in monitoring management control; anticipating, identifying, and assessing risks to the Department's assets and activities; investigating actual and potential lapses of control and incidents of risk; and making recommendations for improvement of control to minimize such risk to the organization.

#### **ANNUAL PLAN**

Management Directed Risk Assessment Special Request Mandated Audits SAM 20010 & 20013

#### **AUDIT STANDARDS USED**

Standards for the Professional Practice of Internal Auditing Generally Accepted Government Auditing Standards Generally Accepted Auditing Standards Agreed Upon Procedures

|                              | Education |         |       |     | Certification |      |       |
|------------------------------|-----------|---------|-------|-----|---------------|------|-------|
| Classification               | Bachelor  | Masters | Other | CPA | CIA           | CGFM | Other |
| Senior Management Auditor    | 1         | -       | -     | -   | -             | -    | -     |
| Associate Management Auditor | 2         | 1       | -     | 1   | 1             | -    | -     |
| Staff Services Mgt. Auditor  | 2         | -       | 2     | -   | -             | -    | -     |
| Total                        | 5         | 1       | 2     | 1   | 1             | 0    | 0     |

# AUDIT ACTIVITIES AND PERCENT OF EFFORT

| Activity                           |       | Percent of Time | Reports<br>Issued |
|------------------------------------|-------|-----------------|-------------------|
| Internal Control Reviews           |       |                 |                   |
| (SAM 20010 & 20013)                |       | 25%             | 9                 |
| EDP Audits                         |       | 5%              | 1                 |
| Contract Audits                    |       | 15%             | 14                |
| Grant Audits                       |       | 15%             | 27                |
| Program Reviews/Performance Audits |       | 20%             | 4                 |
| Financial Audits                   |       | 2%              | 3                 |
| Payroll Audits                     |       | 3%              | 8                 |
| Other Audits/Reviews:              |       | 10%             | 5                 |
| Administrative                     |       | 3%              | -                 |
| Training                           |       | 2%              | -                 |
|                                    | Total | 100%            | 71                |

**NUMBER OF REPORTS ISSUED 1999-00** 

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# **RESOURCES**

# **COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1999-00)**

| $\hat{}$ |    |    |
|----------|----|----|
| ٠.       | ns | TS |

| Personal Services |       | \$467,013 |
|-------------------|-------|-----------|
| Travel            |       | 50,000    |
| Training          |       | 5,000     |
| Other Expenses    |       | 15,000    |
|                   | Total | \$537,013 |
|                   |       |           |

#### **Sources**

| General Fund   |       | \$351,827 |
|----------------|-------|-----------|
| Special Funds  |       | 115,186   |
| Reimbursements |       | 70,000    |
|                | Total | \$537,013 |

|                              |            | <b>Positions</b> |        |
|------------------------------|------------|------------------|--------|
| Classification               | Authorized | Filled           | Vacant |
| Senior Management Auditor    | 1          | 1                | -      |
| Associate Management Auditor | 5          | 3                | -      |
| Staff Services Mgt. Auditor  | 2          | 4                | -      |
| Total                        | 8          | 8                | 0      |

# DEPARTMENT OF WATER RESOURCES

**ORGANIZATION CODE: 3860** 

# **ORGANIZATION**

# **INTERNAL AUDIT OFFICE**

UNIT CHIEF: Eloisa Bunn, Senior Management Auditor, Chief

ADDRESS: 1416 Ninth Street

P.O. Box 942836

Sacramento, CA 94236-0001

TELEPHONE: (916) 653-6434 FAX: (916) 654-5664

E-MAIL ADDRESS: Ebunn@water.ca.gov

REPORTS TO: Chief Deputy Director

CHARTER: Yes

AUDIT COMMITTEE: No

#### **MISSION STATEMENT**

To assist management in effectively discharging their responsibilities by furnishing them with analyses, appraisals, recommendations, and comments and to suggest changes that will result in efficient and economical operations.

#### **ANNUAL PLAN**

Management Directed Risk Assessment Special Request Mandated Audits

#### **AUDIT STANDARDS USED**

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards Generally Accepted Government Auditing Standards Agreed Upon Procedures

|                                   | Education |         |       | Certification |     |      |       |
|-----------------------------------|-----------|---------|-------|---------------|-----|------|-------|
| Classification                    | Bachelor  | Masters | Other | CPA           | CIA | CGFM | Other |
| Senior Management Auditor         | 1         | -       | -     | 1             | -   | -    | -     |
| Auditor Specialist I, EDP         | 1         | -       | -     | -             | -   | -    | 1     |
| Associate Management Auditor      | 4         | -       | -     | -             | -   | -    | 1     |
| Staff Services Management Auditor | 1         | =       | -     | =             | -   | =    | -     |
| Total                             | 7         | 0       | 0     | 1             | 0   | 0    | 2     |

# **AUDIT ACTIVITIES AND PERCENT OF EFFORT**

|                                    |       | Percent | Reports |
|------------------------------------|-------|---------|---------|
| Activity                           |       | of Time | Issued  |
| EDP Audits                         |       | 32%     | 3       |
| Program Reviews/Performance Audits |       | 11%     | 3       |
| Financial Audits                   |       | 5%      | 1       |
| Other Audits/Reviews:              |       | 3%      | 1       |
| SAP Preliminary Analysis           |       | 8%      | -       |
| Administrative                     |       | 18%     | -       |
| Training                           |       | 3%      | -       |
| Non-Audit Activities               |       | 20%     | -       |
|                                    | Total | 100%    | 8       |

**NUMBER OF REPORTS ISSUED 1999-00** 

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# **RESOURCES**

# **COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1999-00)**

| $\overline{}$ | _ | _ |    | _ |
|---------------|---|---|----|---|
|               | റ | s | T: | S |

|         | Personal Services |       | \$498,056 |
|---------|-------------------|-------|-----------|
|         | Travel            |       | 9,000     |
|         | Training          |       | 1,500     |
|         | Other Expenses    |       | 11,500    |
|         |                   | Total | \$520,056 |
|         |                   |       |           |
| Sources |                   |       |           |
|         | General Fund      |       | \$78,008  |
|         | Special Funds     |       | 442,048   |
|         |                   | Total | \$520,056 |

|                                   | Positions  |        |        |  |  |  |
|-----------------------------------|------------|--------|--------|--|--|--|
| Classification                    | Authorized | Filled | Vacant |  |  |  |
| Senior Management Auditor         | 1          | 1      | -      |  |  |  |
| Auditor Specialist I, EDP         | 1          | 1      | -      |  |  |  |
| Associate Management Auditor      | 4          | 4      | -      |  |  |  |
| Staff Services Management Auditor | 1          | 1      | -      |  |  |  |
| Total                             | 7          | 7      | 0      |  |  |  |

# ENVIRONMENTAL PROTECTION

# DEPARTMENT OF PESTICIDE REGULATION

**ORGANIZATION CODE: 3930** 

# **ORGANIZATION**

# **AUDIT BRANCH**

UNIT CHIEF: Cal Johnson, Supervising State Financial Examiner I

ADDRESS: 1130 K Street, Suite 290

Sacramento, CA 95814

TELEPHONE: (916) 445-4163 FAX: (916) 445-6100

E-MAIL ADDRESS: cjohnson@cdpr.ca.gov

REPORTS TO: Assistant Director, Administrative Services

CHARTER: Yes; updated September 1994

AUDIT COMMITTEE: No

#### **ANNUAL PLAN**

Management Directed Risk Assessment Special Request Mandated Audits

#### **AUDIT STANDARDS USED**

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards Generally Accepted Government Auditing Standards Agreed Upon Procedures

|   | Education |         |       | Certification |     |      |       |
|---|-----------|---------|-------|---------------|-----|------|-------|
| Classification                            | Bachelor  | Masters | Other | CPA           | CIA | CGFM | Other |
| Supervising State Financial<br>Examiner I | 1         | -       | -     | -             | -   | 1    | -     |
| General Auditor III                       | 4         | -       | -     | 1             | -   | 3    | 1     |
| Management Services Technician            | -         | -       | 1     | -             | -   | -    | -     |
| Total                                     | 5         | 0       | 1     | 1             | 0   | 4    | 1     |

# **AUDIT ACTIVITIES AND PERCENT OF EFFORT**

|                          |       | Percent |    |  |
|--------------------------|-------|---------|----|--|
| Activity                 |       | of Time |    |  |
| Internal Control Reviews |       |         |    |  |
| (SAM 20010 & 20013)      |       | 5%      | 1  |  |
| Operational Audits       |       | 1%      | 1  |  |
| EDP Audits               |       | 3%      | 1  |  |
| Other Audits/Reviews:    |       | 53%     | 50 |  |
| Administrative           |       | 36%     | -  |  |
| Training                 |       | 2%      | -  |  |
|                          | Total | 100%    | 53 |  |

**NUMBER OF REPORTS ISSUED 1999-00** 

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# **RESOURCES**

# **COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1999-00)**

| C            | 26 | ts |
|--------------|----|----|
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| Personal Services |       | \$375,598 |
|-------------------|-------|-----------|
| Travel            |       | 27,800    |
| Training          |       | 4,000     |
| Other Expenses    |       | 33,830    |
|                   | Total | \$441,228 |
|                   |       |           |
|                   |       |           |

**Sources** 

 Special Funds
 \$441,228

 Total
 \$441,228

| Classification                            | Authorized | Positions<br>Filled | Vacant |
|---|------------|---------------------|--------|
| Supervising State Financial<br>Examiner I | 1          | 1                   | -      |
| General Auditor III                       | 4          | 4                   | -      |
| Management Services Technician            | 1          | 1                   | -      |
| Total                                     | 6          | 6                   | 0      |

# DEPARTMENT OF TOXIC SUBSTANCES CONTROL

**ORGANIZATION CODE: 3960** 

# **ORGANIZATION**

# **AUDITS AND SPECIAL INVESTIGATIONS**

UNIT CHIEF: Diane Sheridan, Staff Management Auditor

ADDRESS: 400 P Street, 4th Floor

Sacramento, CA 95814

TELEPHONE: (916) 322-0481 FAX: (916) 324-1788

E-MAIL ADDRESS: dtsc.dsherida@hw1.cahwnet.gov

REPORTS TO: Office of the Assistant Director

CHARTER: Yes

AUDIT COMMITTEE: No

#### **ANNUAL PLAN**

Management Directed Special Request

#### **AUDIT STANDARDS USED**

Standards for the Professional Practice of Internal Auditing Agreed Upon Procedures

|                              | Education |         |       | Certification |     |      |       |
|------------------------------|-----------|---------|-------|---------------|-----|------|-------|
| Classification               | Bachelor  | Masters | Other | CPA           | CIA | CGFM | Other |
| Staff Management Auditor     | 1         | -       | -     | -             | -   | -    | -     |
| Associate Management Auditor | 2         | -       | -     | -             | -   | -    | -     |
| Staff Services Mgt. Auditor  | -         | -       | -     | -             | -   | -    | -     |
| Total                        | 3         | 0       | 0     | 0             | 0   | 0    | 0     |

# **AUDIT ACTIVITIES AND PERCENT OF EFFORT**

| Activity                            | Percent of Time | Reports<br>Issued |
|-------------------------------------|-----------------|-------------------|
| Program Reviews/Performance Audits  | 6%              | -                 |
| Financial Audits                    | 19%             | 3                 |
| Other Audits/Reviews/Investigations | 28%             | 2                 |
| Administrative                      | 45%             | -                 |
| Training                            | 1%              | -                 |
| Non-Audit Activities                | 1%              | -                 |
| Total                               | 100%            | 5                 |
| NUMBER OF REPORTS ISSUED 1999-00    |                 | 5                 |

# **RESOURCES**

# **COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1999-00)**

| Co | ete |
|----|-----|
| -  | 213 |

| Personal Services |       | \$228,488 |
|-------------------|-------|-----------|
| Travel            |       | 2,037     |
|                   | Total | \$230,525 |
|                   |       |           |
| Special Funds     |       | \$230,525 |
|                   | Total | \$230 525 |

#### **STAFFING**

**Sources** 

|                              | Positions  |        |        |  |  |  |
|------------------------------|------------|--------|--------|--|--|--|
| Classification               | Authorized | Filled | Vacant |  |  |  |
| Staff Management Auditor     | 1          | 1      | -      |  |  |  |
| Associate Management Auditor | 2.5        | 2      | .5     |  |  |  |
| Staff Services. Mgt Auditor  | 1          | -      | 1      |  |  |  |
| Total                        | 4.5        | 3      | 1.5    |  |  |  |

# **HEALTH AND WELFARE**

# DEPARTMENT OF ALCOHOL AND DRUG PROGRAMS

**ORGANIZATION CODE: 4220** 

# **ORGANIZATION**

# **INTERNAL AUDITS**

UNIT CHIEF: Bill Sweeney, Chief, Office of Federal Legislation,

**Program Accessibility, and Internal Audits** 

ADDRESS: 1700 K Street, 5th Floor

Sacramento, CA 95814

TELEPHONE: (916) 323-1866 FAX: (916) 323-5873

E-MAIL ADDRESS: bsweeney@adp.state.ca.us

REPORTS TO: Director

CHARTER: Yes; updated 1993

AUDIT COMMITTEE: No

#### **ANNUAL PLAN**

Management Directed Mandated Audits

# **AUDIT STANDARDS USED**

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards Generally Accepted Government Auditing Standards

|                           | Education |         |       | Certification |     |      |       |
|---------------------------|-----------|---------|-------|---------------|-----|------|-------|
| Classification            | Bachelor  | Masters | Other | CPA           | CIA | CGFM | Other |
| Staff Services Manager II | 1         | -       | -     | -             | -   | -    | -     |
| Total                     | 1         | 0       | 0     | 0             | 0   | 0    | 0     |

# **AUDIT ACTIVITIES AND PERCENT OF EFFORT**

| Activity                            |        | Percent of Time | Reports<br>Issued |
|-------------------------------------|--------|-----------------|-------------------|
|                                     |        | <b>.</b>        | 1000.00           |
| Internal Control Reviews            |        |                 |                   |
| (SAM 20010 & 20013)                 |        |                 |                   |
| Special Reviews                     |        |                 |                   |
| Other Audits/Reviews:               |        |                 |                   |
| Federal Block Grant Fund Allocation |        | 70%             | -                 |
| Review                              |        |                 |                   |
| Administrative                      |        | 25%             | -                 |
| Training                            |        | 5               | -                 |
|                                     | Total  | 100%            | 0                 |
| NUMBER OF REPORTS ISSUED 19         | 999-00 |                 | 0                 |

# RESOURCES

# COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1999-00)

| Costs   |                   |       |          |
|---------|-------------------|-------|----------|
|         | Personal Services |       | \$64,000 |
|         | Training          |       | 400      |
|         |                   | Total | \$64,400 |
|         |                   |       |          |
| Sources |                   |       |          |
|         | General Fund      |       | \$38,640 |
|         | Federal Funds     |       | 25,760   |
|         |                   | Total | \$64,400 |

|                              |            | Positions |        |
|------------------------------|------------|-----------|--------|
| Classification               | Authorized | Filled    | Vacant |
| Staff Services Manager II    | 1          | 1         | -      |
| Associate Management Auditor | 1          | 0         | 1      |
| Total                        | 2          | 1         | 1      |

# **DEPARTMENT OF HEALTH SERVICES**

**ORGANIZATION CODE: 4260** 

# **ORGANIZATION**

# **INTERNAL AUDITS**

UNIT CHIEF: Thomas Rakela, Health Program Audit Manager II,

Chief

ADDRESS: 700 North 10th Street, Suite 120

Sacramento, CA 95814-0336

TELEPHONE: (916) 322-2407 FAX: (916) 323-4846

E-MAIL ADDRESS: trakela@dhs.ca.gov

REPORTS TO: Deputy Director, Audits and Investigations

CHARTER: Yes; updated August 1999

AUDIT COMMITTEE: No

#### **ANNUAL PLAN**

Management Directed Risk Assessment Special Request Mandated Audits

#### **AUDIT STANDARDS USED**

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards Generally Accepted Government Auditing Standards Agreed Upon Procedures

|                                 |          | Education |       |     | Certif | ication |       |
|---------------------------------|----------|-----------|-------|-----|--------|---------|-------|
| Classification                  | Bachelor | Masters   | Other | CPA | CIA    | CGFM    | Other |
| Health Program Audit Manager II | 1        | -         | -     | -   | -      | =       | 1     |
| Health Program Auditor IV       | 4        | 1         | -     | 2   | -      | -       | 2     |
| Health Program Auditor III      | 2        | -         | -     | 1   | -      | =       | -     |
| Office Technician               | -        | -         | -     | -   | -      | -       | -     |
| Total                           | 7        | 1         | 0     | 3   | 0      | 0       | 3     |

# **AUDIT ACTIVITIES AND PERCENT OF EFFORT**

| Activity                            |        | Percent of Time | Reports<br>Issued |
|-------------------------------------|--------|-----------------|-------------------|
| Internal Control Reviews            |        |                 |                   |
| (SAM 20010 & 20013)                 |        | 25%             | 8                 |
| EDP Audits                          |        | 6%              | 4                 |
| State Compliance Audits             |        | 4%              | 1                 |
| Program Reviews                     |        | 15%             | 7                 |
| Other Audits/Reviews:               |        |                 |                   |
| Special Requests and Investigations |        | 35%             | 10                |
| Administrative                      |        | 10%             | -                 |
| Training                            |        | 5%              | -                 |
|                                     | Total  | 100%            | 30                |
| NUMBER OF REPORTS ISSUED 1          | 999-00 |                 | 30                |

# **RESOURCES**

# **COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1999-00)**

| C | 0 | S | ts | 3 |
|---|---|---|----|---|
|   |   |   |    |   |

| Personal Services<br>Travel<br>Training |       | \$517,230<br>4,839<br>3,535 |
|---|-------|-----------------------------|
| Other Expenses                          |       | 55,628                      |
|   | Total | \$581,232                   |
|   |       |                             |
| General Fund                            |       | \$290,616                   |
| Federal Funds                           |       | 290,616                     |
|   | Total | \$581,232                   |

# **STAFFING**

**Sources** 

|                                 |            | Positions |        |
|---------------------------------|------------|-----------|--------|
| Classification                  | Authorized | Filled    | Vacant |
| Health Program Audit Manager II | 1          | 1         | -      |
| Health Program Auditor IV       | 5          | 4         | 1      |
| Health Program Auditor III      | 2          | 2         | -      |
| Office Technician               | 1          | 1         | -      |
| Total                           | 9          | 8         | 1      |

# **EMPLOYMENT DEVELOPMENT DEPARTMENT**

**ORGANIZATION CODE: 5100** 

# **ORGANIZATION**

# **AUDIT AND EVALUATION DIVISION**

UNIT CHIEF: Pamela Harris, CEA II, Division Chief

ADDRESS: 800 Capitol Mall, MIC 78

Sacramento, CA 95814

TELEPHONE: (916) 654-7000 FAX: (916) 653-7171

E-MAIL ADDRESS: Pharris@edd.ca.gov

REPORTS TO: Deputy Director

CHARTER: Yes

AUDIT COMMITTEE: No

#### **MISSION STATEMENT**

The Audit and Evaluation Division provides independent and objective audits and evaluations, technical assistance, and other services to:

- Assist in the effective and efficient administration of EDD programs.
- Ensure Department compliance with laws, policies, and standards.

#### **ANNUAL PLAN**

Management Directed Risk Assessment Special Request

Mandated Audits: SAM 20000 & 4947, Gov. Code 13400 through 13407.

#### **AUDIT STANDARDS USED**

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards Generally Accepted Government Auditing Standards Agreed Upon Procedures

# STAFF EDUCATION AND CERTIFICATION

|                                      |          | <b>Education</b> |       |     | Certif | ication |       |
|--------------------------------------|----------|------------------|-------|-----|--------|---------|-------|
| Classification                       | Bachelor | Masters          | Other | CPA | CIA    | CGFM    | Other |
| Career Executive Appointment II      | 1        | -                | -     | -   | -      | -       | 1     |
| Staff Services Manager III           | 1        | =                | -     | -   | -      | -       | -     |
| Staff Services Manager II            | 2        | -                | -     | -   | -      | -       | -     |
| Senior Management Auditor            | 2        | 2                | 1     | -   | -      | -       | -     |
| Staff Management Auditor             | 3        | 1                | -     | -   | -      | -       | -     |
| Associate Management Auditor         | 14       | 4                | -     | -   | -      | -       | 3     |
| Staff Services Management<br>Auditor | 2        | 1                | -     | -   | -      | -       | -     |
| Research Program Specialist III      | 1        | 2                | -     | -   | -      | -       | 1     |
| Total                                | 26       | 10               | 1     | 0   | 0      | 0       | 5     |

# **ACTIVITY**

# **AUDIT ACTIVITIES AND PERCENT OF EFFORT**

| Activity                           | Percent of Time | Reports<br>Issued |
|------------------------------------|-----------------|-------------------|
| 7. Carrier                         |                 | 10000             |
| Internal Control Reviews           |                 |                   |
| (SAM 20010 & 20013)                | 8%              | 9                 |
| EDP Audits                         | 6%              | 3                 |
| Program Reviews/Performance Audits | 15%             | 5                 |
| Financial Audits                   | 9%              | 1                 |
| Other Audits/Reviews:              | 7%              | 3                 |
| Administrative                     | 38%             | 2                 |
| Training                           | 3%              | <del>-</del>      |
| Non-Audit Activities               | 14%             | 12                |
| Total                              | 100%            | 35                |
| NUMBER OF REPORTS ISSUED 1999-00   |                 | 35                |

# **RESOURCES**

# **COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1999-00)**

| Costs   |                   |       |             |
|---------|-------------------|-------|-------------|
|         | Personal Services |       | \$2,653,403 |
|         | Travel            |       | 56,284      |
|         | Training          |       | 46,513      |
|         | Other Expenses    |       | 72,289      |
|         |                   | Total | \$2,828,489 |
| Sources | 6                 |       |             |
|         | General Fund      |       | \$1,216,250 |
|         | Federal Funds     |       | 1,612,239   |
|         |                   | Total | \$2,828,489 |
|         |                   |       |             |

|                                   |            | Positions |        |
|-----------------------------------|------------|-----------|--------|
| Classification                    | Authorized | Filled    | Vacant |
| Career Executive Appointment II   | 1          | 1         | -      |
| Staff Services Manager III        | 1          | 1         | -      |
| Staff Services Manager II         | 1          | 1         | -      |
| Senior Management Auditor         | 2          | 2         | -      |
| Staff Management Auditor          | 8          | 5         | 3      |
| Associate Management Auditor      | 30         | 19        | 11     |
| Staff Services Management Auditor | 5          | 2         | 3      |
| Research Program Specialist III   | 1          | 1         | -      |
| Total                             | 49         | 32        | 17     |

# DEPARTMENT OF REHABILITATION

**ORGANIZATION CODE: 5160** 

# **ORGANIZATION**

# **AUDIT SERVICES**

UNIT CHIEF: Jean Johnson, Supervising Management Auditor

ADDRESS: 2000 Evergreen Street

Sacramento, CA 95815

TELEPHONE: (916) 263-8935 FAX: (916) 263-7496

E-MAIL ADDRESS: Jbjohnso@dor.ca.gov

REPORTS TO: Chief Deputy Director

CHARTER: Yes; updated April 1994

AUDIT COMMITTEE: No

#### **MISSION STATEMENT**

The Audit Services Unit adds value and contributes to the overall success of all DR programs by providing expertise in management and fiscal accountability, compliance measures and internal controls to the department, community partners, and other users through the provision of audit reports, management letters, and other communication methods.

#### **ANNUAL PLAN**

Management Directed Risk Assessment Special Request Mandated Audits

#### **AUDIT STANDARDS USED**

Standards for the Professional Practice of Internal Auditing Generally Accepted Government Auditing Standards Agreed Upon Procedures

|                                | Education |         |       | Certification |     |      |       |
|--------------------------------|-----------|---------|-------|---------------|-----|------|-------|
| Classification                 | Bachelor  | Masters | Other | CPA           | CIA | CGFM | Other |
| Supervising Management Auditor | 1         | -       | -     | 1             | -   | -    | -     |
| Staff Management Auditor       | 2         | 1       | -     | 1             | 1   | -    | -     |
| Associate Management Auditor   | 7         | -       | -     | 1             | -   | -    | -     |
| Staff Services Mgt Auditor     | 4         | 1       | -     | -             | -   | -    | -     |
| Total                          | 14        | 2       | 0     | 3             | 1   | 0    | 0     |

# AUDIT ACTIVITIES AND PERCENT OF EFFORT

| Activity                           |       | Percent of Time | Reports<br>Issued |
|------------------------------------|-------|-----------------|-------------------|
| Internal Control Reviews           |       |                 |                   |
| (SAM 20010 & 20013)                |       | 9%              | 1                 |
| State Compliance                   |       | 2%              | 2                 |
| Federal Compliance                 |       | 18%             | 6                 |
| Other Audits/Reviews:              |       |                 |                   |
| Federal A-133 Compliance           |       | 7%              | -                 |
| Consulting Services                |       | 4%              |                   |
| Special Assignments/Investigations |       | 26%             | 3                 |
| Administrative                     |       | 13%             | -                 |
| Training                           |       | 4%              | -                 |
| Non-Audit Activities               |       | 17%             | -                 |
|                                    | Total | 100%            | 12                |

**NUMBER OF REPORTS ISSUED 1999-00** 

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# RESOURCES

# COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1999-00)

| Costs |
|-------|
|-------|

|         | Personal Services |       | \$816,861 |
|---------|-------------------|-------|-----------|
|         | Travel            |       | 32,941    |
|         | Training          |       | 6,995     |
|         | Other Expenses    |       | 79,391    |
|         |                   | Total | \$936,188 |
| Sources |                   |       |           |
|         | General Fund      |       | \$234,047 |
|         | Federal Funds     |       | 702,141   |
|         |                   | Total | \$936,188 |

|                                   |            | Positions |        |
|-----------------------------------|------------|-----------|--------|
| Classification                    | Authorized | Filled    | Vacant |
| Supervising Management Auditor    | 1          | 1         | -      |
| Staff Management Auditor          | 2          | 2         | -      |
| Associate Management Auditor      | 8          | 8         | -      |
| Staff Services Management Auditor | 6          | 4         | 2      |
| Total                             | 17         | 15        | 2      |

# DEPARTMENT OF SOCIAL SERVICES

**ORGANIZATION CODE: 5180** 

# **ORGANIZATION**

### INFORMATION SECURITY AND MANAGEMENT SYSTEMS BRANCH

UNIT CHIEF: Sherland Jordan, CEA I, Chief

ADDRESS: 744 P Street, MS 9-801

Sacramento, CA 95814

TELEPHONE: (916) 657-3409 FAX: (916) 657-3842

E-MAIL ADDRESS: sjordan@dss.ca.gov

REPORTS TO: Deputy Director, Administration Division

CHARTER: Yes; updated September 1997

AUDIT COMMITTEE: No

#### MISSION STATEMENT

The Internal Audit Program exists to support the management of the California Department of Social Services (CDSS) in the effective discharge of its responsibilities. To this end, the Internal Audits Group will provide management with independent analyses, counsel, recommendations, and information concerning the activities reviewed. The Internal Audits Group will provide information regarding trends and issues affecting CDSS's ability to safeguard assets, maintain compliance with laws and regulations, gather reliable financial and programmatic data and enhance operational efficiency.

#### **ANNUAL PLAN**

Management Directed Risk Assessment Special Request

#### **AUDIT STANDARDS USED**

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards Generally Accepted Government Auditing Standards Agreed Upon Procedures

|                                | Education |         |       | Certification |     |      |       |
|--------------------------------|-----------|---------|-------|---------------|-----|------|-------|
| Classification                 | Bachelor  | Masters | Other | CPA           | CIA | CGFM | Other |
| Career Executive Appointment I | 1         | -       | -     | -             | -   | -    | -     |
| Associate Management Auditor   | 3         | -       | -     | -             | -   | 1    | -     |
| Total                          | 4         | 0       | 0     | 0             | 0   | 1    | 0     |

# **AUDIT ACTIVITIES AND PERCENT OF EFFORT**

|                                    |       | Percent | Reports      |
|------------------------------------|-------|---------|--------------|
| Activity                           |       | of Time | Issued       |
| Internal Control Reviews           |       |         |              |
| (SAM 20010 & 20013)                |       | 10%     | -            |
| Program Reviews/Performance Audits |       | 30%     | 2            |
| Other Audits/Reviews:              |       |         |              |
| Investigations/ Audit Coordination |       | 35%     | <del>-</del> |
| Administrative                     |       | 20%     | -            |
| Training                           |       | 5%      | -            |
|                                    | Total | 100%    | 2            |
|                                    |       |         |              |

#### **NUMBER OF REPORTS ISSUED 1999-00**

2

# **RESOURCES**

# **COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1999-00)**

| C | 72 | เอ |
|---|----|----|
|   |    |    |
|   |    |    |
|   |    |    |

|         | Personal Services |       | \$211,000 |
|---------|-------------------|-------|-----------|
|         | Travel            |       | 1,100     |
|         | Training          |       | 500       |
|         | Consultants       |       | 242,000   |
|         | Other Expenses    |       | 17,000    |
|         |                   | Total | \$471,600 |
| Sources |                   |       |           |
|         | General Fund      |       | \$235,800 |
|         | Federal Funds     |       | 235,800   |
|         |                   | Total | \$471,600 |

|                                | Positions  |        |        |
|--------------------------------|------------|--------|--------|
| Classification                 | Authorized | Filled | Vacant |
| Career Executive Appointment I | 1          | 1      | -      |
| Associate Management Auditor   | 3          | 3      | -      |
| Total                          | 4          | 4      | 0      |

# YOUTH AND ADULT CORRECTIONAL

## CALIFORNIA DEPARTMENT OF CORRECTIONS

**ORGANIZATION CODE: 5240** 

## **ORGANIZATION**

## **CORRECTIONAL BUSINESS INTERNAL AUDITS UNIT**

UNIT CHIEF: Rene¢ P. Francis, Staff Management Auditor

ADDRESS: 1940 Alabama Ave.

Rancho Cordova, CA 95742

TELEPHONE: (916) 358-2070 FAX: (916) 358-2499

E-MAIL ADDRESS: rfrancis@evalcomp.corr.ca.gov

REPORTS TO: Correctional Administrator

CHARTER: Yes; updated 1990

AUDIT COMMITTEE: Yes

#### **ANNUAL PLAN**

Risk Assessment

#### **AUDIT STANDARDS USED**

Generally Accepted Government Auditing Standards Agreed Upon Procedures

|                              | Education |         |       | Certification |     |      |       |
|------------------------------|-----------|---------|-------|---------------|-----|------|-------|
| Classification               | Bachelor  | Masters | Other | CPA           | CIA | CGFM | Other |
| Staff Management Auditor     | 1         | -       | -     | -             | -   | 1    | -     |
| Associate Management Auditor | 2         | -       | -     | 1             | 1   | 2    | -     |
| Total                        | 3         | 0       | 0     | 1             | 1   | 3    | 0     |

#### **AUDIT ACTIVITIES AND PERCENT OF EFFORT**

| Activity                     |       | Percent of Time | Reports<br>Issued |
|------------------------------|-------|-----------------|-------------------|
| Other Audits/Reviews:        |       | 10%             | 1                 |
| Management Assessment Audits |       | 75%             | 10                |
| Administrative               |       | 10%             | -                 |
| Training                     |       | 5%              | -                 |
|                              | Total | 100%            | 11                |
|                              |       |                 |                   |

#### **NUMBER OF REPORTS ISSUED 1999-00**

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## **RESOURCES**

## **COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1999-00)**

| C | ns | ts |
|---|----|----|
| • | •  |    |

| Personal Services |       | 236,400   |
|-------------------|-------|-----------|
| Travel            |       | 92,400    |
| Training          |       | 1,500     |
|                   |       | \$330,300 |
|                   |       |           |
| General Fund      |       | 330,300   |
|                   | Total | \$330,300 |

#### **STAFFING**

Sources

|                              | Positions  |        |        |  |  |
|------------------------------|------------|--------|--------|--|--|
| Classification               | Authorized | Filled | Vacant |  |  |
| Staff Management Auditor     | 1          | 1      | -      |  |  |
| Associate Management Auditor | 5          | 3      | 2      |  |  |
| Total                        | 6          | 4      | 2      |  |  |

<sup>\*</sup>The Department of Corrections, Correctional Business Internal Audits Unit mainly performs compliance reviews. Internal control reviews are performed by the Department of Finance, Office of State Office and Evaluations.

## DEPARTMENT OF THE YOUTH AUTHORITY

**ORGANIZATION CODE: 5460** 

## **ORGANIZATION**

## **INTERNAL AUDITS**

UNIT CHIEF: Kenneth Y. Mak, Staff Management Auditor

ADDRESS: 4241 Williamsbourgh Drive

Sacramento, CA 95823

TELEPHONE: (916) 262-1399 FAX: (916) 262-2153

E-MAIL ADDRESS: kmak@cya.ca.gov

REPORTS TO: Chief Deputy Director

CHARTER: Yes; updated 1999

AUDIT COMMITTEE: No

#### **MISSION STATEMENT**

Assist management in carrying out its fiscal responsibilities by furnishing management with analyses, appraisals, and recommendations related to: 1) Integrity of management and fiscal information; 2) Security of data; 3) Accountability of resources; 4) Compliance with statutes, polices, procedures, plans and contracts; 5) Effective utilization of resources to meet organization/program objectives; and 6) Coordinating external audits.

#### **ANNUAL PLAN**

Management Directed Risk Assessment Special Request

#### **AUDIT STANDARDS USED**

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards Generally Accepted Government Auditing Standards Agreed Upon Procedures

|                                      | Education |         |       | Certification |     |      |       |
|--------------------------------------|-----------|---------|-------|---------------|-----|------|-------|
| Classification                       | Bachelor  | Masters | Other | CPA           | CIA | CGFM | Other |
| Staff Management Auditor             | 1         | -       | -     | 1             | -   | 1    | -     |
| Staff Services Management<br>Auditor | 2         | 2       | -     | -             | -   | 1    | -     |
| Total                                | 3         | 2       | 0     | 1             | 0   | 2    | 0     |

## **AUDIT ACTIVITIES AND PERCENT OF EFFORT**

|                              |       | Percent | Reports |
|------------------------------|-------|---------|---------|
| Activity                     |       | of Time | Issued  |
| Internal Control Reviews     |       |         |         |
| (SAM 20010 & 20013)          |       | 85%     | 5       |
| Administrative               |       | 10%     | -       |
| Training                     |       | 5%      | -       |
|                              | Total | 100%    | 5       |
| NUMBER OF REPORTS ISSUED 199 | 9-00  |         | 5       |

# **RESOURCES**

## **COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1999-00)**

|         | Personal Services |       | \$200,00  |
|---------|-------------------|-------|-----------|
|         | Travel            |       | 40,000    |
|         | Training          |       | 3,500     |
|         |                   | Total | \$243,500 |
| Sources |                   |       |           |
|         | General Fund      |       | \$243,500 |
|         |                   | Total | \$243,500 |

|                                   | Positions  |        |        |  |  |
|-----------------------------------|------------|--------|--------|--|--|
| Classification                    | Authorized | Filled | Vacant |  |  |
| Staff Management Auditor          | 1          | 1      | -      |  |  |
| Staff Services Management Auditor | 2          | 2      | -      |  |  |
| Total                             | 3          | 3      | 0      |  |  |

# **EDUCATION**

## **DEPARTMENT OF EDUCATION**

**ORGANIZATION CODE: 6110** 

## **ORGANIZATION**

#### **AUDITS AND INVESTIGATIONS DIVISION**

UNIT CHIEF: Glenn A. Ostapeck, Supervising Management Auditor

ADDRESS: 560 J Street, Room 290

Sacramento, CA 95814

TELEPHONE: (916) 323-4107 FAX: (916) 323-5279

E-MAIL ADDRESS: gostapec@cde.ca.gov

REPORTS TO: General Counsel

CHARTER: Yes

AUDIT COMMITTEE: No

#### **MISSION STATEMENT**

Currently being redeveloped to reflect department reorganization.

#### **ANNUAL PLAN**

Risk Assessment Special Request

#### **AUDIT STANDARDS USED**

Standards for the Professional Practice of Internal Auditing

|                                | Education |         |       | Certification |     |      |       |
|--------------------------------|-----------|---------|-------|---------------|-----|------|-------|
| Classification                 | Bachelor  | Masters | Other | CPA           | CIA | CGFM | Other |
| Supervising Management Auditor | 1         |         |       |               | 1   |      | 1     |
| Associate Management Auditor   | 4         | 1       | -     | 2             | 2   | -    | 1     |
| Staff Services Analyst         | -         | -       | -     | -             | -   | -    | -     |
| Total                          | 5         | 1       | 0     | 2             | 3   | 0    | 2     |

## **AUDIT ACTIVITIES AND PERCENT OF EFFORT**

|                                    |       | Percent | Reports |
|------------------------------------|-------|---------|---------|
| Activity                           |       | of Time | Issued  |
| Internal Control Reviews           |       |         |         |
| (SAM 20010 & 20013)                |       | 50%     | 1       |
| Program Reviews/Performance Audits |       | 15%     | -       |
| Financial Audits                   |       | 2%      | -       |
| Other Audits/Reviews:              |       |         |         |
| Investigations                     |       | 10%     | -       |
| Administrative                     |       | 20%     | -       |
| Training                           |       | 3%      | -       |
|                                    | Total | 100%    | 1       |

**NUMBER OF REPORTS ISSUED 1999-00** 

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# **RESOURCES**

## **COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1999-00)**

| Costs   |                   |       |           |
|---------|-------------------|-------|-----------|
|         | Personal Services |       | \$533,391 |
|         | Travel            |       | 7,400     |
|         | Training          |       | 4,000     |
|         | Other Expenses    |       | 75,301    |
|         |                   | Total | \$620,092 |
| Sources |                   |       |           |
|         | General Fund      |       | \$620,092 |
|         |                   | Total | \$620,092 |

|                                |            | Positions |        |
|--------------------------------|------------|-----------|--------|
| Classification                 | Authorized | Filled    | Vacant |
| Supervising Management Auditor | 1          | 1         |        |
| Associate Management Auditor   | 6          | 6         | -      |
| Staff Services Analyst         | 1          | 1         | -      |
| Total                          | 8          | 8         | 0      |

## **CALIFORNIA STATE UNIVERSITY**

**ORGANIZATION CODE: 6610** 

## **ORGANIZATION**

#### OFFICE OF THE UNIVERSITY AUDITOR

UNIT CHIEF: Larry Mandel, University Auditor

ADDRESS: 401 Golden Shore

Long Beach, CA 90802

TELEPHONE: (562) 951-4430 FAX: (562) 951-4955

E-MAIL ADDRESS: larry@audit.calstate.edu

REPORTS TO: Chair, Board of Trustees

CHARTER: Yes

AUDIT COMMITTEE: Yes

#### **ANNUAL PLAN**

Management Directed Special Request Risk Assessment

Mandated Audit: FISMA, Ed. Code Section 89045

#### **AUDIT STANDARDS USED**

Standards for the Professional Practice of Internal Auditing

|                                  |          | <b>Education</b> |       | Certification |     |      |       |
|----------------------------------|----------|------------------|-------|---------------|-----|------|-------|
| Classification                   | Bachelor | Masters          | Other | CPA           | CIA | CGFM | Other |
| University Auditor               | 1        | 1                | -     | -             | -   | -    | -     |
| Senior Director                  | 2        | -                | -     | 2             | 2   | -    | 1     |
| Audit Manager                    | 3        | 1                | -     | 1             | 2   | -    | 2     |
| Senior Auditor                   | 3        | 2                | -     | -             | -   | 1    | -     |
| Staff Auditor                    | 10       | 4                | -     | 3             | -   | -    | -     |
| Manager, Administrative Services | 1        | 1                | -     | -             | -   | -    | -     |
| Administrative Assistant         | 1        | -                | -     | -             | -   | -    | -     |
| Total                            | 21       | 9                | 0     | 6             | 4   | 1    | 3     |

## **AUDIT ACTIVITIES AND PERCENT OF EFFORT**

| Activity                              |       | Percent of Time | Reports<br>Issued |
|---------------------------------------|-------|-----------------|-------------------|
| Internal Control Reviews              |       |                 |                   |
| (SAM 20010 & 20013)                   |       | 18%             | 11                |
| Operational Audits                    |       | 45%             | 33                |
| EDP Audits                            |       | 5%              | -                 |
| Program Reviews/Performance Audits    |       |                 |                   |
| Other Audits/Reviews:                 |       | 1%              | -                 |
| <b>Auxiliary Organization Reviews</b> |       | 23%             | 2                 |
| Administrative                        |       | 6%              | 4                 |
| Training                              |       | 2%              | -                 |
|                                       | Total | 100%            | 50                |

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## **RESOURCES**

## **COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1999-00)**

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|--------|---|----|
| υu     | 3 | LO |

|         | Personal Services |       | \$1,879,017 |
|---------|-------------------|-------|-------------|
|         | Travel            |       | 157,000     |
|         | Training          |       | 21,000      |
|         | Consultants       |       | 189,000     |
|         | Other Expenses    |       | 199,987     |
|         |                   | Total | \$2,446,004 |
| Sources |                   |       |             |
|         | General Fund      |       | \$1,970,016 |
|         | Reimbursements    |       | 475,988     |
|         |                   | Total | \$2,446,004 |

|                                  |            | <b>Positions</b> |        |
|----------------------------------|------------|------------------|--------|
| Classification                   | Authorized | Filled           | Vacant |
| University Auditor               | 1          | 1                | -      |
| Senior Director                  | 2          | 2                | -      |
| Audit Manager                    | 3          | 3                | -      |
| Senior Auditor                   | 3          | 3                | -      |
| Staff Auditor                    | 10         | 9                | 1      |
| Manager, Administrative Services | 1          | 1                | -      |
| Administrative Assistant         | 1          | 1                | -      |
| Total                            | 21         | 20               | 1      |

## CALIFORNIA STUDENT AID COMMISSION

**ORGANIZATION CODE: 7980** 

## **ORGANIZATION**

#### **INTERNAL AUDIT SERVICES**

UNIT CHIEF: Reginald P. Treece, Senior Management Auditor,

Chief

ADDRESS: 10834 International Drive

Rancho Cordova, CA 95741

TELEPHONE: (916) 526-8060 FAX: (916) 526-8850

E-MAIL ADDRESS: rtreece@csac.ca.gov

REPORTS TO: Executive Director

CHARTER: Yes; updated February 2000

AUDIT COMMITTEE: Yes

#### **MISSION STATEMENT**

Internal Audit Services provides management with independent appraisals, analyses, recommendations, and other pertinent comments concerning the Commission's operations and contract services.

#### **ANNUAL PLAN**

Management Directed Risk Assessment Special Request

Mandated Audits: SAM 20010 & 20013

#### **AUDIT STANDARDS USED**

Standards for the Professional Practice of Internal Auditing Generally Accepted Government Auditing Standards

|                              |          | <b>Education</b> |       |     | Certif | ication |       |
|------------------------------|----------|------------------|-------|-----|--------|---------|-------|
| Classification               | Bachelor | Masters          | Other | CPA | CIA    | CGFM    | Other |
| Senior Management Auditor    | 1        | -                | -     | -   | -      | 1       | -     |
| Associate Management Auditor | -        | -                | 1     | -   | -      | -       | -     |
| Total                        |          |                  | 1     | 0   | 0      | 1       | 0     |

## **AUDIT ACTIVITIES AND PERCENT OF EFFORT**

| Activity                 |         | Percent of Time | Reports<br>Issued |
|--------------------------|---------|-----------------|-------------------|
| Internal Control Reviews |         |                 |                   |
| (SAM 20010 & 20013)      |         | 30%             | 2                 |
| Federal Compliance       |         | 35%             | 3                 |
| Grant Audits             |         | 20%             | 1                 |
| Administrative           |         | 10%             | -                 |
| Training                 |         | 5%              | -                 |
|                          | Total   | 100%            | 6                 |
| NUMBER OF REPORTS ISSUED | 1999-00 |                 | 6                 |

# RESOURCES

## **COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1999-00)**

| Costs   |                   |       |           |
|---------|-------------------|-------|-----------|
|         | Personal Services |       | \$146,980 |
|         | Travel            |       | 1,561     |
|         | Training          |       | 2,000     |
|         | Other Expenses    |       | 34,236    |
|         |                   | Total | \$184,777 |
| Sources |                   |       |           |
|         | General Fund      |       | \$54,829  |
|         | Fodoral Funda     |       | 400 040   |

 General Fund
 \$54,829

 Federal Funds
 129,948

 Total
 \$184,777

|                              |            | Positions |        |
|------------------------------|------------|-----------|--------|
| Classification               | Authorized | Filled    | Vacant |
| Senior Management Auditor    | 1          | 1         | -      |
| Associate Management Auditor | 1          | 1         | -      |
| Total                        | 2          | 2         | 0      |

# GENERAL GOVERNMENT

## OFFICE OF CRIMINAL JUSTICE PLANNING

**ORGANIZATION CODE: 8100** 

## **ORGANIZATION**

## **MONITORING AND AUDITS BRANCH**

UNIT CHIEF: James Stewart, Staff Management Auditor

ADDRESS: 1130 K Street, LL 60

Sacramento, CA 95814

TELEPHONE: (916) 324-9229 FAX: (916) 324-9167

E-MAIL ADDRESS: jim.stewart@ocjp.ca.gov

REPORTS TO: Chief Legal Counsel

CHARTER: Yes; updated December 1999

AUDIT COMMITTEE: No

#### **ANNUAL PLAN**

Management Directed Risk Assessment Special Request Mandated Audits, SAM 20000

#### **AUDIT STANDARDS USED**

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards Generally Accepted Government Auditing Standards Agreed Upon Procedures

|                              |          | Education |       | Certification |     |      |       |
|------------------------------|----------|-----------|-------|---------------|-----|------|-------|
| Classification               | Bachelor | Masters   | Other | CPA           | CIA | CGFM | Other |
| Staff Management Auditor     | 1        | 1         | -     | =             | -   | 1    | -     |
| Associate Management Auditor | 2        | -         | -     | -             | -   | -    | -     |
| Total                        | 3        | 1         | 0     | 0             | 0   | 1    | 0     |

## **AUDIT ACTIVITIES AND PERCENT OF EFFORT**

|  |       | Percent   | Reports |
|--|-------|-----------|---------|
| Activity   |       | of Time   | Issued  |
| Internal Control Reviews                             |       |           |         |
| (SAM 20010 & 20013)                                  |       | 30%       | 2       |
| Grant Audits (610 desk audits/249 follow-up reviews) |       | 25%       | 859     |
| Program Reviews/ Performance Audits                  |       | 15%       | 9       |
| Other Audits/Reviews Investigations Administrative   |       | 5%<br>20% | 3       |
| Training   |       | 5%        | -       |
|  | Total | 100%      | 873     |

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# RESOURCES

## **COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1999-00)**

| Costs   |                   |       |             |
|---------|-------------------|-------|-------------|
|         | Personal Services |       | \$226,716   |
|         | Travel            |       | 29,548      |
|         | Training          |       | 810         |
|         | Consultants       |       | 65,229      |
|         | Other Expenses    |       | 27,614      |
|         |                   | Total | \$349,917   |
| Sources |                   | •     | <del></del> |
|         | General Fund      |       | \$104,975   |
|         | Special Funds     |       | 41,990      |
|         | Federal Funds     |       | 202,952     |
|         |                   | Total | \$349,917   |
|         |                   | •     |             |

|                              |            | <b>Positions</b> |        |
|------------------------------|------------|------------------|--------|
| Classification               | Authorized | Filled           | Vacant |
| Staff Management Auditor     | 1          | 1                | -      |
| Associate Management Auditor | 2          | 2                | -      |
| Total                        | 3          | 3                | 0      |

## **DEPARTMENT OF FOOD AND AGRICULTURE**

**ORGANIZATION CODE: 8570** 

## **ORGANIZATION**

#### **AUDITS**

UNIT CHIEF: Vacant

ADDRESS: 1220 N Street, Suite A-454

Sacramento, CA 95814

TELEPHONE: (916) 654-0535 FAX: (916) 654-1310

E-MAIL ADDRESS:

REPORTS TO: Chief Counsel

CHARTER: Yes; updated February 1999

AUDIT COMMITTEE: Yes

#### **MISSION STATEMENT**

To provide our clients the highest quality services to safeguard public assets and promote operational effectiveness.

#### **ANNUAL PLAN**

Management Directed Special Request Mandated Audits

#### **AUDIT STANDARDS USED**

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards Generally Accepted Government Auditing Standards Agreed Upon Procedures

|                                    | Education |         |       | Certification |     |      |       |
|------------------------------------|-----------|---------|-------|---------------|-----|------|-------|
| Classification                     | Bachelor  | Masters | Other | CPA           | CIA | CGFM | Other |
| Supervising Financial Examiner III | 1         | -       | -     | -             | -   | -    | -     |
| State Financial Examiner I         | 1         | -       | -     | -             | -   | -    | -     |
| General Auditor III                | 8         | -       | -     | 2             | -   | -    | -     |
| Auditor I                          | 3         | -       | -     | -             | -   | -    | -     |
| Total                              | 13        | 0       | 0     | 2             | 0   | 0    | 0     |

## **AUDIT ACTIVITIES AND PERCENT OF EFFORT**

| Activity                           |       | Percent of Time | Reports<br>Issued |
|------------------------------------|-------|-----------------|-------------------|
| Activity                           |       | OI TIME         | ISSUEU            |
| Internal Control Reviews           |       |                 |                   |
| (SAM 20010 & 20013)                |       | 8%              | 9                 |
| Operational Audits                 |       | 7%              | 7                 |
| EDP Audits                         |       | 1%              | 1                 |
| State Compliance                   |       | 18%             | 20                |
| Contract Audits                    |       | 4%              | 1                 |
| Program Reviews/Performance Audits |       | 11%             | 12                |
| Financial Audits                   |       | 40%             | 43                |
| Other Audits/Reviews:              |       | 11%             | 12                |
| Administrative                     |       | 0%              | -                 |
| Training                           |       | 0%              | -                 |
|                                    | Total | 100%            | 105               |
|                                    |       |                 |                   |

**NUMBER OF REPORTS ISSUED 1999-00** 

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## **RESOURCES**

## COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1999-00)

| C | osts |  |
|---|------|--|
|   |      |  |

|         | Personal Services |       | \$931,668   |
|---------|-------------------|-------|-------------|
|         | Travel            |       | 91,500      |
|         | Training          |       | 10,000      |
|         | Consultants       |       | 200         |
|         | Other Expenses    |       | 77,484      |
|         |                   | Total | \$1,110,852 |
| Sources |                   |       |             |
|         | Special Funds     |       | \$800,000   |
|         | Reimbursements    |       | 310,852     |
|         |                   | Total | \$1,110,852 |

|                                    |            | Positions |        |
|------------------------------------|------------|-----------|--------|
| Classification                     | Authorized | Filled    | Vacant |
| Supervising Financial Examiner III | 1          | 1         | -      |
| State Financial Examiner I         | 2          | 1         | 1      |
| General Auditor III                | 8          | 8         | -      |
| Auditor I                          | 3          | 3         | -      |
| Total                              | 14         | 13        | 1      |

## **BOARD OF CONTROL**

**ORGANIZATION CODE: 8700** 

## **ORGANIZATION**

## **AUDIT AND INVESTIGATIONS BRANCH**

UNIT CHIEF: Shirley Ramudo, Audit Chief

ADDRESS: 630 K Street

Sacramento, CA 95814

TELEPHONE: (916) 445-6194 FAX: (916) 445-6418

E-MAIL ADDRESS: sramudo@boc.ca.gov

REPORTS TO: Executive Director

**Chief Deputy Executive Director** 

CHARTER: Yes; updated March 1998

AUDIT COMMITTEE: No

#### **ANNUAL PLAN**

Management Directed Risk Assessment Special Request

Statutory Mandates: SAM 20000 & 20013, Gov. Code Sec. 13402

#### **AUDIT STANDARDS USED**

Standards for the Professional Practice of Internal Auditing Generally Accepted Auditing Standards Generally Accepted Government Auditing Standards

|                              | Education |         |       | Certification |     |      |       |
|------------------------------|-----------|---------|-------|---------------|-----|------|-------|
| Classification               | Bachelor  | Masters | Other | CPA           | CIA | CGFM | Other |
| Staff Services Manager III   | 1         | 1       | -     | 1             | -   | -    | 1     |
| Senior Management Auditor    | 2         | 1       | -     | 1             | -   | -    | 1     |
| Associate Management Auditor | 3         | -       | -     | -             | -   | -    | -     |
| Total                        | 6         | 2       | 0     | 2             | 0   | 0    | 2     |

## **AUDIT ACTIVITIES AND PERCENT OF EFFORT**

| Activity   | Percent of Time | Reports<br>Issued |
|--|-----------------|-------------------|
| Internal Control Reviews                           |                 |                   |
| (SAM 20010 & 20013)                                | 16%             | -                 |
| State Compliance                                   | 8%              | 2                 |
| Program Reviews/Performance Audits                 | 5%              | <del>-</del>      |
| Financial Audits                                   | 0%              | -                 |
| Other Audits/Reviews:                              |                 |                   |
| Investigations, workload studies, special projects | 9%              | 5                 |
| Administrative                                     | 10%             | -                 |
| Training   | 2%              | -                 |
| Non-Audit Activities                               | 50%             | =                 |
|  | Total 100%      | 7                 |
| NUMBER OF REPORTS ISSUED 199                       | 9-00            | 7                 |

# RESOURCES

## **COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1999-00)**

| Costs   |                   |       |           |
|---------|-------------------|-------|-----------|
|         | Personal Services |       | \$752,000 |
|         | Travel            |       | 2,000     |
|         | Training          |       | 16,000    |
|         |                   | Total | \$770,000 |
| Sources |                   |       |           |
|         | Special Funds     |       | \$770,000 |
|         |                   | Total | \$770,000 |

|                                   |            | <b>Positions</b> |        |
|-----------------------------------|------------|------------------|--------|
| Classification                    | Authorized | Filled           | Vacant |
| Staff Services Manager III        | 1          | 1                | -      |
| Senior Management Auditor         | 2          | 2                | -      |
| Associate Management Auditor      | 4          | 3                | 1      |
| Staff Services Management Auditor | 4          | 4                | -      |
| Staff Services Analyst            | 4          | 3.5              | .5     |
| Office Technician                 | 3          | 3                | -      |
| Total                             | 18         | 16.5             | 1.5    |

## **DEPARTMENT OF VETERANS AFFAIRS**

**ORGANIZATION CODE: 8950** 

## **ORGANIZATION**

## **AUDIT DIVISION**

UNIT CHIEF: Jim Lowrey, Senior Management Auditor

ADDRESS: 1227 O Street, Room 312

Sacramento, CA 95814

TELEPHONE: (916) 653-1119 FAX: (916) 654-3788

E-MAIL ADDRESS: jim.lowrey@cdva.ca.gov

REPORTS TO: Deputy Secretary

CHARTER: Yes; updated March 1996

AUDIT COMMITTEE: No

#### **MISSION STATEMENT**

To provide constructive and protective services for management. To increase assurances that assets are safeguarded, that operations efficiency and effectiveness is promoted, and that compliance is maintained with prescribed laws and regulations.

#### **ANNUAL PLAN**

Management Directed Risk Assessment Special Request

#### **AUDIT STANDARDS USED**

Standards for the Professional Practice of Internal Auditing Generally Accepted Government Auditing Standards

|                           | Education |         |       | Certif | ication |      |       |
|---------------------------|-----------|---------|-------|--------|---------|------|-------|
| Classification            | Bachelor  | Masters | Other | CPA    | CIA     | CGFM | Other |
| Senior Management Auditor | 1         |         |       | 1      |         | 1    | -     |
| Total                     | 1         | 0       | 0     | 1      | 0       | 1    | 0     |

## **AUDIT ACTIVITIES AND PERCENT OF EFFORT**

| Activity  |       | Percent of Time | Reports<br>Issued |
|---|-------|-----------------|-------------------|
| Operational Audits  |       | 5%              | 1                 |
| EDP Audits  |       | 10%             | 1                 |
| Other Audits/Investigations<br>Investigations<br>Administrative |       | 15%<br>10%      | -                 |
| Training  |       | 5%              | =                 |
| Non-Audit Activities  |       | 55%             | =                 |
|   | Total | 100%            | 2                 |

**NUMBER OF REPORTS ISSUED 1999-00** 

2

# RESOURCES

## **COSTS OF OPERATION AND SOURCES OF FUNDING (FY 1990-00)**

| Costs   |                   |       |           |
|---------|-------------------|-------|-----------|
|         | Personal Services |       | \$293,635 |
|         | Travel            |       | 3,880     |
|         | Training          |       | 3,000     |
|         | Other Expenses    |       | 6,200     |
|         |                   | Total | \$306,715 |
| Sources |                   |       |           |
|         | General Fund      |       | \$139,147 |
|         | Special Funds     |       | 167,568   |
|         |                   | Total | \$306,715 |

|                              | Positions  |        |        |  |
|------------------------------|------------|--------|--------|--|
| Classification               | Authorized | Filled | Vacant |  |
| Senior Management Auditor    | 1          | 1      | -      |  |
| Associate Management Auditor | 4          | -      | 4      |  |
| Total                        | 5          | 1      | 4      |  |

# SUPPLEMENTAL INFORMATION

## SUPPLEMENTAL STATISTICAL INFORMATION

The following tables summarizes and compares the statistical information for the fiscal years ended June 30, 2000 and June 30, 1997:

Table I - Authorized, Filled, and Vacant Positions

Table II - Unit Chief Classifications

Table III - Professional Staff Classifications

Table IV - Education and Professional Certifications

Table V - Internal Audit Unit Funding

Table VI - Audit Activity

Table VII - Chartered Units and Audit Committees

#### **TABLE I**

| AUTHORIZED, FILLED, AND VACANT POSITIONS |              |            |  |
|--|--------------|------------|--|
| Positions                                | FY 1999-00   | FY 1996-97 |  |
| Authorized:                              |              |            |  |
| Unit Chiefs                              | 37.0         | 36         |  |
| Professional Staff                       | <u>360.5</u> | <u>354</u> |  |
| Total Authorized                         | <u>397.5</u> | <u>390</u> |  |
| Filled:                                  |              |            |  |
| Unit Chiefs                              | 35.0         | 34         |  |
| Professional Staff                       | <u>311.5</u> | <u>324</u> |  |
| Total Filled                             | <u>346.5</u> | <u>358</u> |  |
| Vacant:                                  |              |            |  |
| Unit Chiefs                              | 2            | 2          |  |
| Professional Staff                       | <u>49</u>    | <u>30</u>  |  |
| Total Vacant                             | <u>51</u>    | <u>32</u>  |  |

#### TABLE II

| UNIT CHIEF CLASSIFICATIONS                        |   |            |  |
|---|---|------------|--|
| General Classification                            | General Classification Number of Authorized Positions |            |  |
|   | FY 1999-00  | FY 1996-97 |  |
| Career Executive Appointment (CEA level))         | 6   | 6          |  |
| Supervising Management Auditor (or equivalent)    | 5   | 3          |  |
| Senior & Staff Management Auditor (or equivalent) | <u>26</u>   | <u>27</u>  |  |
| Total Authorized Positions                        | <u>37</u>   | <u>36</u>  |  |

## **TABLE III**

| PROFESSIONAL STAFF CLA<br>(Excluding Unit Ch |            |            |
|--|------------|------------|
| Staff Classification                         | FY 1999-00 | FY 1996-77 |
|  |            |            |
| Filled Positions:                            |            |            |
| Associate Governmental Program Analyst       | 2          | 3          |
| Associate Information Systems Analyst        | -          | 2          |
| Associate Management Auditor                 | 169        | 172        |
| Associate Tax Auditor                        | -          | 1          |
| Audit Manager (California State University)  | 3          | 3          |
| Auditor I                                    | 3          | 2          |
| Auditor Specialist (including EDP)           | 11         | 5          |
| Business Taxes Administrator II              | -          | 2          |
| Business Taxes Specialist I                  | 3          | 1          |
| Business Taxes Specialist II                 | 4          | 3          |
| Career Supervisory Appointment III (DGS)     | 2          | 3          |
| Career Supervisory Appointment IV (DGS)      | 1          | -          |
| Construction Auditor                         | -          | 1          |
| General Auditor II                           | 1          | 3          |
| General Auditor III                          | 15         | 14         |
| Health Program Auditor III                   | 2          | 4          |
| Health Program Auditor IV                    | 4          | 4          |
| Information Systems Analyst                  | -          | 1          |
| Management Services Technician               | -          | 2          |
| Program Technician                           | -          | 2          |
| Research Analyst I                           | -          | 1          |
| Research Manager II                          | -          | 1          |
| Research Program Specialist II or III        | 1          | 2          |
| Retirement Program Analyst                   | -          | 3          |
| Senior Auditor (CSU)                         | 3          | 1          |
| Senior Director (CSU)                        | 2          | -          |
| Senior Management Auditor                    | 15         | 6          |
| Staff Auditor (CSU)                          | 9          | 4          |
| Staff Information Systems Analyst            | -          | 2          |
| Staff Management Auditor                     | 20         | 20         |
| Staff Services Analyst                       | 6.5        | 5          |
| Staff Services Management Auditor            | 25         | 32         |
| Staff Services Manager II                    | 1          | 1          |
| Staff Services Manager III                   | 1          | -          |
| State Financial Manager II                   | -          | 2          |
| State Financial Manager III                  | -          | 5          |
| Supervising Management Auditor               | 2          | 2          |
| Supervising State Financial Examiner I       | 1          | 1          |
| Supervising Tax Auditor                      |            | 6          |
| Systems Software Specialist                  | 1          | 1          |
| Other (one of a kind classifications)        | 4          | _          |
| Total Filled Positions                       | 311.5      | 324        |
| Vacancies                                    | 49         | 30         |
| Total Professional Staff                     | 360.5      | 354        |

**TABLE IV** 

| EDUCATION AND PROFESSIONAL CERTIFICATIONS     |            |            |  |
|---|------------|------------|--|
| Education                                     | FY 1999-00 | FY 1996-97 |  |
| Bachelors                                     | 307        | 300        |  |
| Masters                                       | 65         | 51         |  |
| Other   | 20         | 10         |  |
|   |            |            |  |
| Professional Certifications                   |            |            |  |
| Certified Public Accountant (CPA)             | 63         | 48         |  |
| Certified Internal Auditor (CIA)              | 36         | 23         |  |
| Certified Government Financial Manager (CGFM) | 47         | 41         |  |
| Other   | 44         | 27         |  |
|   |            |            |  |

**TABLE V** 

| INTERNAL AUDIT UNIT FUNDING |                     |                      |  |
|-----------------------------|---------------------|----------------------|--|
| Costs and Resources         | FY 1999-00          | FY 1996-97           |  |
| Costs:                      |                     |                      |  |
| Personal Services           | \$24,917,972        | \$23,006,250         |  |
| Travel                      | 1,072,656           | 936,508              |  |
| Training                    | 293,148             | 234,250              |  |
| Consultants                 | 2,080,527           | 1,538,746            |  |
| Other Expenses              | <u>2,081,111</u>    | <u>2,668,966</u>     |  |
| Total Costs                 | <u>\$30,445,414</u> | <u>\$28,384,720</u>  |  |
| Resources:                  |                     |                      |  |
| General Fund                | \$ 8,600,423        | \$ 6,331,821         |  |
| Special Funds               | 16,999,036          | 17,739,452           |  |
| Reimbursements              | 1,567,591           | 1,260,434            |  |
| Federal Funds               | 3,278,364           | 2,513,256            |  |
| Not Specified               | 0                   | 539,757              |  |
| Total Resources             | <u>\$30,445,414</u> | <u>\$28,384,72</u> 0 |  |

## **TABLE VI**

| AUDIT ACTIVITY                                 |                       |                       |  |
|--|-----------------------|-----------------------|--|
| Audit Type                                     | Percent<br>FY 1999-00 | Percent<br>FY 1996-97 |  |
| Internal Control Reviews (SAM 20010 and 20013) | 17.08%                | 23.67%                |  |
| Operational Audits                             | 8.76                  | 4.03                  |  |
| EDP Audits                                     | 5.62                  | 4.83                  |  |
| State Compliance                               | 3.86                  | 8.67                  |  |
| Financial Audits                               | 2.16                  | 2.97                  |  |
| Federal Compliance                             | 1.51                  | 1.64                  |  |
| Federal Financial Reports                      | 0                     | 0.06                  |  |
| Federal A-133 Compliance                       | 0.19                  | 0                     |  |
| Contract Audits                                | 2.89                  | 3.56                  |  |
| Grant Audits                                   | 1.70                  | 5.19                  |  |
| Program Reviews/Performance Audits             | 8.97                  | 7.75                  |  |
| Special Reviews                                | 0                     | 8.75                  |  |
| Other Audits/Reviews                           | 23.56                 | 12.81                 |  |
| Other Non-Audit Activities                     | 6.78                  | 2.78                  |  |
| Administrative                                 | 13.03                 | 9.89                  |  |
| Training                                       | 3.89                  | 3.40                  |  |
| Totals   | 100%                  | 100%                  |  |

## **TABLE VII**

| CHARTERS AND AUDIT COMMITTEES            |    |    |  |  |
|--|----|----|--|--|
| FY 1999-00 FY 1996-97                    |    |    |  |  |
| Number of Chartered Internal Audit Units | 37 | 36 |  |  |
| Number of Audit Committees               | 14 | 13 |  |  |